



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

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BEFORE THE  
FLORIDA PUBLIC SERVICE COMMISSION  
DOCKET NO. 950495 - WS  
APPLICATION FOR A GENERAL RATE INCREASE

VOLUME VIII  
BOOK 2 OF 4

MINIMUM FILING REQUIREMENTS  
SERVICE AVAILABILITY

Containing

WATER SERVICE AVAILABILITY SCHEDULES (PLANTS A-L)

PROJECTED TEST YEAR ENDED 12/31/96

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

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FPSC-RECORDS/REPORTING

SOUTHERN STATES UTILITIES, INC.  
DOCKET NO. 950495-WS  
VOLUME VIII, BOOK 2 OF 4  
MINIMUM FILING REQUIREMENTS

SERVICE AVAILABILITY - WATER (PLANTS A-L)

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SOUTHERN STATES UTILITIES, INC.  
DOCKET NO. 950495-WS  
VOLUME VIII, BOOK 2 OF 4  
MINIMUM FILING REQUIREMENTS

SERVICE AVAILABILITY - WATER (PLANTS A-L)

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**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Nassau / Amelia Island  
Docket No.: 950495  
Test Year Ended: 12/31/86  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	\$400.54	\$82.13	Sch. 3 (w)
2	Per Gallon Equivalent	\$1.14	\$0.38	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$307.73	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$6.28	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$80.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(8) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$626.68</b>	<b>\$622.86</b>	



TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Nassau / Amelia Island  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$421,727	\$2,845,480	\$168,174	\$241,464	\$3,676,845	Sch. 6 (w) p 1
2	Land	\$3,514				\$3,514	Sch. 6 (w) p 1
3	Depreciable Assets	\$418,213	\$2,845,480	\$168,174	\$241,464	\$3,873,331	
4	Accumulated Depreciation to Date	\$50,897	\$1,188,916	\$55,768	\$63,420	\$1,359,001	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$50,897	\$1,188,916	\$55,768	\$63,420	\$1,359,001	
6	Net Plant at Design Capacity	\$370,830	\$1,856,563	\$112,406	\$178,045	\$2,317,844	
7	Transmission & Distribution / Collection Lines		\$2,845,480			\$2,845,480	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			77.39%	
9	CIAC to Date	\$91,481	\$1,875,366	\$344,180	\$70,714	\$2,381,741	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$3,018	\$483,708	\$81,390	\$3,577	\$571,693	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$3,018	\$483,708	\$81,390	\$3,577	\$571,693	
12	Future Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	3.38%	2.32%			2.46%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	\$400.54	N/A	\$75.00	\$150.00	\$625.54	Sch. 1 (w)
15	Level of CIAC at Design Capacity	23.86%	N/A	N/A	N/A	78.09%	
16	Requested Service Availability Charge Per ERC	\$82.13	\$307.73	\$90.00	\$143.00	\$622.86	Sch. 1 (w)
17	Level of CIAC at Design Capacity	23.86%	84.01%	N/A	N/A	78.09%	
18	Minimum Service Availability Charge Per ERC					\$0.00	
19	Level of CIAC at Design Capacity					77.39%	
20	Maximum Service Availability Charge Per ERC					\$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	4,573	2,467	3,930	3,930	2,739	Sch. 11 (w)
23	Current No. of Customers	4,573	4,144	3,930	3,930	3,930	Sch. 11 (w)
24	Annual Growth	134	134	N/A	N/A	134	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	0.00	N/A	N/A	0.00	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Nassau / Amelia Island  
 Docket No.: 050495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 3 (w)  
 Page 1 of 1  
 Preparer: Bias

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)	\$421,727	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$50,897)</u>	Sch. 7 (w)
3	Net Plant In Service	\$370,830	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$370,830	
6	1996 ERCs	<u>3,930</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	134	Sch. 12 (w)
8	Total ERCs	4,063	
9	Net Plant Per ERC	\$91	
10	Less: Utility Investment 10.00%	<u>(\$9)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$82</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 230 Gallons Per ERC)	<u>\$0.36</u>	
<u>Calculation of Gallons Per ERC</u>			
13	Total Consumption in Gallons	329,575,538	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	3,930	Sch. 10 (w)
15	Consumption Per ERC	83,868	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>230</u>	

**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
**- Based on Used and Useful Historical Plant -**

Company: SSU / Nassau / Arrella Island  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (s) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 4 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Mains	\$2,845,480	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	(\$1,188,918)	Sch. 7 (w)
3	Net Plant In Service - Mains	\$1,656,563	
4	Used & Useful %	100.0%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$1,656,563	
6	1996 ERCs	3,930	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$422	
8	Less: Utility Investment	27.00% (\$114)	
9	Proposed Main Extension Fee Per ERC	\$308	
10	Proposed Main Extension Fee Per Foot (49 feet per lot)	\$6.28	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	182,417	Annual Report
12	B. Number of Lots	3,930	Sch. 11 (w)
13	C. Feet per Lot (A/B)	49	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Nasaau / Amelie Island  
 Docket No.: 950485  
 Test Year En Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (i) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials							
	a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
3	b. Meter	1	\$24.91	\$40.81	\$68.37	\$190.80	\$256.52	At Cost
4	c. Couplings (Brass)	2	\$3.86	\$3.86	\$5.09	\$20.67	\$24.38	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
6	3. A & G Overhead Rate (18.78%) *		\$6.41	\$9.08	\$13.94	\$38.60	\$50.26	At Cost
7	<b>Total</b>		<b>\$89.85</b>	<b>\$108.42</b>	<b>\$142.30</b>	<b>\$314.07</b>	<b>\$395.31</b>	At Cost
8	<b>Proposed</b>		<b>\$90.00</b>	<b>\$110.00</b>	<b>\$140.00</b>	<b>\$300.00</b>	<b>\$385.00</b>	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
11	b. Corporation Stop	1	\$10.60	\$10.60	\$18.70	\$44.52	\$65.72	At Cost
12	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
13	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$89.78	\$127.20	At Cost
14	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	3. A & G Overhead Rate (18.78%)		\$13.05	\$13.05	\$16.39	\$31.83	\$43.97	At Cost
16	<b>Total</b>		<b>\$211.42</b>	<b>\$211.42</b>	<b>\$234.66</b>	<b>\$340.86</b>	<b>\$426.82</b>	At Cost
17	<b>Proposed (Each)</b>		<b>\$106.00</b>	<b>\$106.00</b>	<b>\$117.00</b>	<b>\$170.00</b>	<b>\$213.00</b>	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
20	b. Corporation Stop	1	\$10.60	\$10.60	\$18.70	\$44.52	\$65.72	At Cost
21	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
22	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)		\$8.59	\$8.59	\$10.17	\$16.39	\$22.46	At Cost
24	<b>Total</b>		<b>\$180.35</b>	<b>\$180.35</b>	<b>\$191.33</b>	<b>\$234.67</b>	<b>\$276.94</b>	At Cost
25	<b>Proposed (Each)</b>		<b>\$180.00</b>	<b>\$180.00</b>	<b>\$191.00</b>	<b>\$235.00</b>	<b>\$277.00</b>	At Cost
26	<b>Avg. for Single &amp;</b>		<b>\$143.00</b>	<b>\$143.00</b>	<b>\$154.00</b>	<b>\$202.50</b>	<b>\$245.00</b>	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Nassau / Amelia Island  
 Docket No.: 950495  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (i) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	6/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Bress)	Pair	3.66	3.66	5.09	20.87	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branh (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Prices of materials include applicable state sales tax of 6.00%

**SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER**

Company: SSU / Nassau / Amelia Island  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	50,516	50,516				MFR Vol. 3,
3	302.1 Franchisee	3,243	3,243				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	-102	-102				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	11,145	11,145				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	85,679	85,679				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	5,265	5,265				
13	310.2 Power Generation Equipment	-2,594	-2,594				
14	311.2 Pumping Equipment	32,189	32,189				
15	339.2 Other Plant & Miscellaneous	102	102				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	70,313	70,313				
18	304.3 Structures & Improvements	35,274	35,274				
19	320.3 Water Treatment Equipment	52,892	52,892				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	3,514	3,514				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	66,202	66,202				
26	331.4 Transmission & Distribution	2,890,847		2,890,847			
27	333.4 Services	241,464				241,464	
28	334.4 Meters & Meter Installation	188,174				168,174	
29	335.4 Hydrants	154,833		154,833			
30	339.4 Other Plant & Miscellaneous	8,089	8,089				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	4,190					
33	304.5 Structures & Improvements	42,722					
34	340.5 Office Furniture & Equipment	26,402					
35	340.51 Computer Equipment	70,281					
36	341.5 Transportation Equipment	40,546					
37	342.5 Stores Equipment	380					
38	343.5 Tools, Shop & Garage Equipment	14,718					
39	344.5 Laboratory Equipment	13,345					
40	345.5 Power Operated Equipment	16,854					
41	348.5 Communication Equipment	7,847					
42	347.5 Miscellaneous Equipment	3,438					
43	348.5 Other Tangible Plant	8,472					
44	Subtotal	<u>3,923,839</u>	<u>421,727</u>	<u>2,845,480</u>	<u>168,174</u>	<u>241,464</u>	
45	Future Costs / CWIP	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
46	Total	<u><u>3,923,839</u></u>	<u><u>421,727</u></u>	<u><u>2,845,480</u></u>	<u><u>168,174</u></u>	<u><u>241,464</u></u>	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Hassau / Amelia Island  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	348.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	3,923,839	421,727	2,845,480	168,174	241,464	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Nassau / Amelia Island  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	5,684	5,684				MFR Vol. 3, Book 1, A-9
3	302.1 Franchises	1,017	1,017				
4	339.1 Other Plant & Miscellaneous	-12	-12				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	700	700				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	45,906	45,906				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	-1,214	-1,214				
13	310.2 Power Generation Equipment	-4,760	-4,760				
14	311.2 Pumping Equipment	2,594	2,594				
15	339.2 Other Plant & Miscellaneous	12	12				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	2,778	2,778				
19	320.3 Water Treatment Equipment	-18,056	-18,056				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	70	70				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	11,631	11,631				
26	331.4 Transmission & Distribution	1,138,180		1,138,180			
27	333.4 Services	83,420				83,420	
28	334.4 Meters & Meter Installation	55,788			55,788		
29	335.4 Hydrants	50,737		50,737			
30	339.4 Other Plant & Miscellaneous	4,546	4,546				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	10,063					
34	340.5 Office Furniture & Equipment	13,049					
35	340.51 Computer Equipment	34,424					
36	341.5 Transportation Equipment	32,528					
37	342.5 Stores Equipment	139					
38	343.5 Tools, Shop & Garage Equipment	7,908					
39	344.5 Laboratory Equipment	2,381					
40	345.5 Power Operated Equipment	14,229					
41	346.5 Communication Equipment	3,958					
42	347.5 Miscellaneous Equipment	979					
43	348.5 Other Tangible Plant	4,576					
44	Total	1,483,234	50,897	1,168,916	55,788	83,420	



SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Nassau / Amelia Island  
 Docket No.: 850495  
 Test Year Ended: 12/31/06  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	1,283	1,263				MFR Vol. 3,
3	302.1 Franchises	81	81				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	-4	-4				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	338	338				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Inlakes	0	0				
10	307.2 Wells & Springs	2,853	2,853				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	151	151				
13	310.2 Power Generation Equipment	-130	-130				
14	311.2 Pumping Equipment	1,609	1,609				
15	339.2 Other Plant & Miscellaneous	4	4				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	1,069	1,069				
19	320.3 Water Treatment Equipment	2,407	2,407				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	141	141				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	1,787	1,787				
26	331.4 Transmission & Distribution	62,697		62,697			
27	333.4 Services	6,037				8,037	
28	334.4 Meters & Meter Installation	8,409			8,409		
29	335.4 Hydrants	3,433		3,433			
30	339.4 Other Plant & Miscellaneous	324	324				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	1,068					
34	340.5 Office Furniture & Equipment	1,781					
35	340.51 Computer Equipment	11,718					
36	341.5 Transportation Equipment	6,759					
37	342.5 Stores Equipment	21					
38	343.5 Tools, Shop & Garage Equipment	920					
39	344.5 Laboratory Equipment	890					
40	345.5 Power Operated Equipment	1,404					
41	346.5 Communication Equipment	765					
42	347.5 Miscellaneous Equipment	229					
43	348.5 Other Tangible Plant	847					
44	Total Depreciation Expense	<u>118,649</u>	<u>11,893</u>	<u>66,130</u>	<u>8,409</u>	<u>8,037</u>	
45	1996 Average Depreciable Plant less Land	<u>3,849,336</u>	<u>351,414</u>	<u>2,845,480</u>	<u>188,174</u>	<u>241,464</u>	
46	Composite Depreciation Rate	<u>3.08%</u>	<u>3.38%</u>	<u>2.32%</u>	<u>5.00%</u>	<u>2.50%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Nassau / Amelia Island  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1998 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	0	0				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	0	0				Book 1, B-13
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
28	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Store Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	348.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	65,994	4,257	42,760	17,209	1,768	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	

**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Nassau / Amelia Island  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	91,481	3,018	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	1,870,892	487,638	
3	Meter Installation Fees	344,180	81,390	
4	Contributed Lines	184,300	12,731	
5	Cont. Prpty Other than Lines	40,174	3,339	
6	Service Installation Fees	70,714	3,577	
7	<b>TOTAL WATER CIAC</b>	<b>2,381,741</b>	<b>571,893</b>	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

Company: SSU / Nassau / Amelia Island  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(6). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

(1)	(2)	(3)	(4)	(5)	
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	1,495	1.0	1,495	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	53	1.5	79	
3	1"	9	2.5	21	
4	1 1/2"	1	5.0	6	
5	2"	0	8.0	0	
6	3"	0	18.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	1,557		1,801	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	47	1.0	47	
13	3/4"	8	1.5	12	
14	1"	36	2.5	89	
15	1 1/2"	19	5.0	95	
16	2"	38	8.0	303	
17	3"	10	16.0	163	
18	4"	26	25.0	650	
19	6"	12	50.0	592	
20	8"	5	80.0	380	
21	10"	0	115.0	0	
22	Subtotal	200		2,329	
23	<b>Total Number of ERCs</b>	1,757		3,930	

**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Neaseau / Amelia Island  
 Docket No.: 850485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	3,930	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.164</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	4,573	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	4,573	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	134	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
<b>Distribution Mains:</b>			
9	1996 ERCs	3,930	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.055</u>	Note: (a)
11	Current ERC's with Margin Reserve	4,144	
12	Permitted No. of Lots/ERC's @ 12/31/96	2,467	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	2,467	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	134	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>0.00</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Naaseu / Amelia Island  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bias

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		3,930	Vol 6, Book 1
2	1997	134	4,063	Sch F-8

**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Nassau / Amella Island  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Nassau / Amelia Island  
Docket No.: 850495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	



**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Nassau / Amelia Island  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

**SCHEDULE OF PROPOSED PLANT EXPANSION**

Company: SSU / Nassau / Amelia Island  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (c) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion

FPSC  
Schedule No. 16 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Nassau / Amelia Island  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
 Schedule No. 17 (w)  
 Page 1 of 1  
 Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Nassau / Amelia Island  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

---

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

**SCHEDULE OF REQUESTED COST OF CAPITAL**

- Beginning and End of Year Average -

Company: SSU / Nassau / Amelia Island  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line  
No.

Water Treatment Plant / Distribution Mains

- 
- 1 Please refer to D-Schedules in the minimum filing requirements.
  - 2 Future expansions will be financed through a combination of
  - 3 debt and equity, as appropriate.
  - 4

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Citrus / Apache Shores  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$341.03	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$8.82	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$33.15	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.48	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
8	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$607.17</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Citrus / Apache Shores  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$98,104	\$15,466	\$16,584	\$4,942	\$135,096	Sch. 6 (w) p 1
2	Land	\$701				\$701	Sch. 6 (w) p 1
3	Depreciable Assets	\$97,403	\$15,466	\$16,584	\$4,942	\$134,395	
4	Accumulated Depreciation to Date	\$30,021	\$5,980	\$7,080	\$1,326	\$44,407	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$97,403	\$15,466	\$7,080	\$1,326	\$121,275	
6	Net Plant at Design Capacity	\$701	\$0	\$9,505	\$3,615	\$13,821	
7	Transmission & Distribution / Collection Lines		\$15,466			\$15,466	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			11.45%	
9	CIAC to Date	\$0	\$32,615	\$4,335	\$0	\$36,950	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$13,661	\$1,881	\$0	\$15,542	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$120,766	\$1,881	\$0	\$122,649	
12	Future Customers (ERC) to be Connected	26	141	0	0	43	Sch. 11 (w)
13	Composite Depreciation Rate	4.05%	2.33%			3.81%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	-607.67%	
16	Requested Service Availability Charge Per ERC	\$341.03	\$33.15	\$90.00	\$143.00	\$607.17	Sch. 1 (w)
17	Level of CIAC at Design Capacity	589.14%	100.00%	N/A	N/A	-586.83%	
18	Minimum Service Availability Charge Per ERC					\$11,466.94	
19	Level of CIAC at Design Capacity					11.45%	
20	Maximum Service Availability Charge Per ERC					\$12,623.12	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	180	293	152	152	195	Sch. 11 (w)
23	Current No. of Customers	152	152	152	152	152	Sch. 11 (w)
24	Annual Growth	1	1	N/A	N/A	1	Sch. 11 (w)
25	Calculation of Z	16	232	N/A	N/A	36	
26	Number of Years to Design Capacity	27.76	141.08	N/A	N/A	43.19	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Citrus / Apache Shores  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (a) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 3 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Plant (Excluding General Plant)	\$98,104	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$30,021)</u>	Sch. 7 (w)
3	Net Plant In Service	\$68,083	
4	Used & Useful %	<u>64.55%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$57,564	
6	1996 ERCs	<u>152</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	0	Sch. 12 (w)
8	Total ERCs	152	
9	Net Plant Per ERC	\$379	
10	Less: Utility Investment 10.00%	<u>(\$38)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$341</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 50 Gallons Per ERC)	<u>\$6.82</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption in Gallons	2,774,822	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	152	Sch. 10 (w)
15	Consumption Per ERC	18,264	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>50</u>	



**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
**- Based on Used and Useful Historical Plant -**

Company: SSU / Citrus / Apache Shores  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (s) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 4 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1)	(2)	(3)
Calculation of Proposed Main Extension Charges		Amount	Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$15,466	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	(\$5,980)	Sch. 7 (w)
3	Net Plant In Service - Mains	\$9,486	
4	Used & Useful %	72.7%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$6,698	
6	1996 ERCs	152	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$45	
8	Less: Utility Investment	27.00% (\$12)	
9	Proposed Main Extension Fee Per ERC	\$33	
10	Proposed Main Extension Fee Per Foot (69 feet per lot)	\$0.48	
<u>Calculation of Feet Per Lot</u>			
11	A. Installed Footage of Distribution Mains	10,525	Annual Report
12	B. Number of Lots	152	Sch. 11 (w)
13	C. Feet per Lot (A/B)	69	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Citrus / Apache Shores  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	6/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
3	b. Meter	1	\$24.91	\$40.81	\$68.37	\$190.80	\$256.52	At Cost
4	c. Couplings (Bress)	2	\$3.66	\$3.66	\$5.09	\$20.87	\$24.38	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *		\$8.41	\$9.06	\$13.94	\$38.80	\$50.26	At Cost
7	Total		\$89.85	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
8	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$356.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
11	b. Corporation Stop	1	\$10.60	\$10.60	\$18.70	\$44.52	\$85.72	At Cost
12	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
13	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$89.78	\$127.20	At Cost
14	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)		\$13.05	\$13.05	\$16.39	\$31.63	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.66	\$340.66	\$426.82	At Cost
17	Proposed (Each)		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
20	b. Corporation Stop	1	\$10.60	\$10.60	\$18.70	\$44.52	\$85.72	At Cost
21	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
22	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)		\$8.59	\$8.59	\$10.17	\$16.39	\$22.46	At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.67	\$276.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$191.00	\$235.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$164.00	\$202.60	\$245.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Citrus / Apache Shores  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.60	10.60	16.70	44.52	85.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.69	63.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

- Labor includes insurance, fringe benefits, etc. at 34%.
- Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
- Unit prices as quoted by reputed vendor in Orlando area.
- Price of materials include applicable state sales tax of 6.00%

**SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCDUNT - WATER**

Company: SSU / Citrus / Apache Shores  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extensioen	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	532	532				MFR Vol. 3, Book 1, A-5
4	339.1 Other Plant & Miscellaneous	5,881	5,881				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	337	337				
7	304.2 Structures & Improvements	11,110	11,110				
8	305.2 Collecting & Impounding reservoirs	164	164				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	860	860				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1,489	1,489				
13	310.2 Power Generation Equipment	18	18				
14	311.2 Pumping Equipment	18,148	18,148				
15	339.2 Other Plant & Miscellaneous	6,258	6,258				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	802	802				
18	304.3 Structures & Improvements	3,555	3,555				
19	320.3 Water Treatment Equipment	38,643	38,643				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	364	364				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	3	3				
24	304.4 Structures & Improvements	-1	-1				
25	330.4 Distribution Reservoirs	11,560	11,560				
26	331.4 Transmission & Distribution	15,338		15,338			
27	333.4 Services	4,942				4,942	
28	334.4 Meters & Meter Installation	16,584			16,584		
29	335.4 Hydrants	128		128			
30	339.4 Other Plant & Miscellaneous	383	383				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	434					
33	304.5 Structures & Improvements	4,427					
34	340.5 Office Furniture & Equipment	2,736					
35	340.51 Computer Equipment	7,282					
36	341.5 Transportation Equipment	4,201					
37	342.5 Stores Equipment	39					
38	343.5 Tools, Shop & Garage Equipment	1,525					
39	344.5 Laboratory Equipment	1,383					
40	345.5 Power Operated Equipment	1,746					
41	346.5 Communication Equipment	792					
42	347.5 Miscellaneous Equipment	356					
43	348.5 Other Tangible Plant	671					
44	Subtotal	180,888	98,104	15,466	18,584	4,942	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	180,888	98,104	15,466	18,584	4,942	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Citrus / Apache Shores  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3, Book 1, A-5
3	302.1 Franchises	0	0				
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	1,904	1,904				
8	305.2 Collecting & Impounding reservoirs	39	39				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	259	259				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	466	466				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	3,203	3,203				
15	339.2 Other Plant & Miscellaneous	0	0				
18	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	9,286	9,286				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	4,220		4,220			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	19,377	15,157	4,220	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	19,377	15,157	4,220	0	0	
47	Total Net Plant	160,688	98,104	15,466	16,584	4,942	
48	Used & Useful Percentage	88%	85%	73%	100%	100%	

**SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER**

Company: SSU / Citrus / Apache Shores  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	152	152				MFR Vol. 3, Book 1, A-9
4	339.1 Other Plant & Miscellaneous	2,144	2,144				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	5,398	5,398				
8	305.2 Collecting & Impounding reservoirs	48	48				
9	306.2 Lake, River & Other intakes	0	0				
10	307.2 Wells & Springs	85	85				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	91	91				
13	310.2 Power Generation Equipment	4	4				
14	311.2 Pumping Equipment	8,538	8,538				
15	339.2 Other Plant & Miscellaneous	2,344	2,344				
16							
17	<b>WATER TREATMENT PLANT</b>						
18	303.3 Land & Land Rights	0	0				
19	304.3 Structures & Improvements	518	518				
20	320.3 Water Treatment Equipment	10,785	10,785				
21	321.3 Permeators	0	0				
22	339.3 Other Plant & Miscellaneous	8	8				
23							
24	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
25	303.4 Land & Land Rights	0	0				
26	304.4 Structures & Improvements	0	0				
27	330.4 Distribution Reservoirs	1,820	1,820				
28	331.4 Transmission & Distribution	5,960		5,960			
29	333.4 Services	1,326				1,326	
30	334.4 Meters & Meter Installation	7,080			7,080		
31	335.4 Hydrants	20		20			
32	339.4 Other Plant & Miscellaneous	89	89				
33							
34	<b>GENERAL PLANT</b>						
35	303.5 Land & Land Rights	0					
36	304.5 Structures & Improvements	1,043					
37	340.5 Office Furniture & Equipment	1,352					
38	340.51 Computer Equipment	3,567					
39	341.5 Transportation Equipment	3,370					
40	342.5 Stores Equipment	14					
41	343.5 Tools, Shop & Garage Equipment	819					
42	344.5 Laboratory Equipment	246					
43	345.5 Power Operated Equipment	1,474					
44	346.5 Communication Equipment	410					
45	347.5 Miscellaneous Equipment	102					
46	348.5 Other Tangible Plant	474					
47							
48	<b>Total</b>	<b>57,278</b>	<b>30,021</b>	<b>5,980</b>	<b>7,080</b>	<b>1,326</b>	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Citrus / Apache Shores  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	13	13				MFR Vol. 3, Book 1, B-13
4	339.1 Other Plant & Miscellaneous	235	235				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	337	337				
8	305.2 Collecting & Impounding reservoirs	3	3				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	29	29				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	43	43				
13	310.2 Power Generation Equipment	1	1				
14	311.2 Pumping Equipment	807	807				
15	339.2 Other Plant & Miscellaneous	250	250				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	108	108				
19	320.3 Water Treatment Equipment	1,758	1,758				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	15	15				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	312	312				
26	331.4 Transmission & Distribution	357		357			
27	333.4 Services	124				124	
28	334.4 Meters & Meter Installation	829			829		
29	335.4 Hydrants	3		3			
30	339.4 Other Plant & Miscellaneous	15	15				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	111					
34	340.5 Office Furniture & Equipment	182					
35	340.51 Computer Equipment	1,214					
36	341.5 Transportation Equipment	700					
37	342.5 Stores Equipment	2					
38	343.5 Tools, Shop & Garage Equipment	95					
39	344.5 Laboratory Equipment	92					
40	345.5 Power Operated Equipment	145					
41	346.5 Communication Equipment	79					
42	347.5 Miscellaneous Equipment	24					
43	348.5 Other Tangible Plant	67					
44	Total Depreciation Expense	<u>7,950</u>	<u>3,926</u>	<u>360</u>	<u>829</u>	<u>124</u>	
45	1996 Average Depreciable Plant less Land	<u>159,112</u>	<u>96,962</u>	<u>15,466</u>	<u>16,584</u>	<u>4,942</u>	
46	Composite Depreciation Rate	<u>5.00%</u>	<u>4.05%</u>	<u>2.33%</u>	<u>5.00%</u>	<u>2.51%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Citrus / Apache Shores  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	0	0				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	0	0				Book 1, B-13
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	112	112				
8	305.2 Collecting & Impounding reservoirs	1	1				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	10	10				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	306.2 Supply Mains	14	14				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	269	269				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	586	586				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	161		161			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	1,153	992	161	0	0	
46	CIAC Amortization Expense	990	0	773	217	0	
47	Non Used & Useful Percentage	12%	15%	27%	0%	0%	
48	Non Used & Useful Amortization Expense	119	0	211	0	0	



**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Citrus / Apache Shores  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	32,815	13,661	
3	Meter Installation Fees	4,335	1,881	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	0	0	
7	<b>TOTAL WATER CIAC</b>	<b>36,950</b>	<b>15,542</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Citrus / Apache Shores  
 Docket No.: 950495  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1986 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	152	1.0	152	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	18.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	6"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	152		152	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	18.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	<b>Total Number of ERCs</b>	152		152	

**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Citrus / Apache Shores  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	152	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.000</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	152	
4	Used & Useful Percentage	84.55%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	180	
6	Future ERCs	28	
7	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
8	Number of Years to Design Capacity	27.76	
<b>Distribution Mains:</b>			
9	1996 ERCs	152	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.000</u>	Note: (a)
11	Current ERC's with Margin Reserve	152	
12	Permitted No. of Lots/ERC's @ 12/31/96	293	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	293	
15	Future ERCs	141	
16	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>141.08</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Citrus / Apache Shores  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		152	Vol 6, Book 1 Sch F-8
2	1997	0	152	
3	1999	0	152	
4	1999	0	152	
5	2000	0	152	
6	2001	0	152	
7	2002	0	152	
8	2003	0	152	
9	2004	0	152	
10	2005	0	152	
11	2006	0	152	
12	2007	0	152	
13	2008	0	152	
14	2009	0	152	
15	2010	0	152	
18	2011	0	152	
17	2012	0	152	
18	2013	0	152	
19	2014	0	152	
20	2015	0	152	
21	2016	0	152	
22	2017	0	152	
23	2018	0	152	
24	2019	0	152	
25	2020	0	152	
28	2021	0	152	
27	2022	0	152	
28	2023	0	152	
29	2024	0	152	
30	2025	0	152	
31	2026	0	152	
32	2027	0	152	
33	2028	0	152	
34	2029	0	152	
35	2030	0	152	
36	2031	0	152	
37	2032	0	152	
38	2033	0	152	
39	2034	0	152	
40	2035	0	152	
41	2036	0	152	

**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Citrus / Apache Shores  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bliss

---

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Citrus / Apache Shores  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Citrus / Apache Shores  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

**SCHEDULE OF PROPOSED PLANT EXPANSION**

Company: SSU / Citrus / Apache Shores  
Docket No.: 950495  
Test Year Ended: 12/31/86  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by  
a registered professional engineer showing the cost, by  
Uniform System of Accounting account numbers, and  
capacity of proposed plant expansion

FPSC  
Schedule No. 16 (w)  
Page 1 of 1  
Preparer: Blies

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	



**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Citrus / Apache Shores  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (g) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Citrus / Apache Shores  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

---

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

**SCHEDULE OF REQUESTED COST OF CAPITAL**

- Beginning and End of Year Average -

Company: SSU / Citrus / Apache Shores  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line  
No.

Water Treatment Plant / Distribution Mains

- 
- 1 Please refer to D-Schedules in the minimum filing requirements.
  - 2 Future expansions will be financed through a combination of
  - 3 debt and equity, as appropriate.
  - 4

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Seminole / Apple Valley  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$146.73	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.48	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$273.90	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$3.80	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$653.83</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Seminole / Apple Valley  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$325,766	\$532,768	\$91,709	\$66,581	\$1,016,825	Sch. 6 (w) p 1
2	Land	\$2,493				\$2,493	Sch. 6 (w) p 1
3	Depreciable Assets	\$323,273	\$532,768	\$91,709	\$66,581	\$1,014,331	
4	Accumulated Depreciation to Date	\$145,518	\$141,261	\$44,938	\$22,734	\$354,451	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$145,518	\$456,878	\$44,938	\$22,734	\$670,068	
6	Net Plant at Design Capacity	\$180,248	\$75,891	\$46,771	\$43,847	\$346,757	
7	Transmission & Distribution / Collection Lines		\$532,768			\$532,768	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			52.40%	
9	CIAC to Date	\$495	\$304,158	\$28,453	\$7,900	\$341,006	Sch. 8 (w)
10	Accumulated Amortization of CIAC to Date	\$11	\$142,452	\$5,614	\$664	\$148,741	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$11	\$322,838	\$5,614	\$664	\$328,927	
12	Future Customers (ERC) to be Connected	0	527	0	0	327	Sch. 11 (w)
13	Composite Depreciation Rate	4.39%	2.33%			3.11%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	19.49%	
16	Requested Service Availability Charge Per ERC	\$146.73	\$273.90	\$90.00	\$143.00	\$653.63	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.27%	109.28%	N/A	N/A	49.97%	
18	Minimum Service Availability Charge Per ERC					\$687.75	
19	Level of CIAC at Design Capacity					52.40%	
20	Maximum Service Availability Charge Per ERC					\$1,005.60	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	1,106	1,591	1,043	1,043	1,407	Sch. 11 (w)
23	Current No. of Customers	1,106	1,064	1,043	1,043	1,043	Sch. 11 (w)
24	Annual Growth	21	21	N/A	N/A	21	Sch. 11 (w)
25	Calculation of Z	0	157	N/A	N/A	80	
26	Number of Years to Design Capacity	0.00	25.45	N/A	N/A	15.79	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Seminole / Apple Valley  
Docket No.: 850495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 3 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
<b>1996 Average Balance:</b>			
1	Gross Book Value - Plant (Excluding General Plant)	\$325,766	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$145,518)</u>	Sch. 7 (w)
3	Net Plant In Service	\$180,248	
4	Used & Useful %	<u>100.00%</u>	Sch. 8 (w) p 2
5	Net Plant - Used & Useful	\$180,248	
6	1996 ERCs	<u>1,043</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	82	Sch. 12 (w)
8	Total ERCs	1,106	
9	Net Plant Per ERC	\$163	
10	Less: Utility Investment 10.00%	<u>(\$16)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$147</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 305 Gallons Per ERC)	<u>\$0.48</u>	
<b>Calculation of Gallons Per ERC</b>			
13	Total Consumption in Gallons	116,190,045	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	1,043	Sch. 10 (w)
15	Consumption Per ERC	111,351	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>305</u>	

**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
**- Based on Used and Useful Historical Plant -**

Company: SSU / Seminole / Apple Valley  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 4 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Mains	\$532,788	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$141,261)</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$391,508	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$391,508	
6	1996 ERCs	<u>1,043</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$375	
8	Less: Utility Investment	27.00% <u>(\$101)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$274</u>	
10	Proposed Main Extension Fee Per Foot (72 feet per lot)	<u>\$3.80</u>	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	75,416	Annual Report
12	B. Number of Lots	1,043	Sch. 11 (w)
13	C. Feet per Lot (A/B)	72	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Seminole / Apple Valley  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials							
	a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
3	b. Meter	1	\$24.91	\$40.61	\$68.37	\$190.60	\$256.52	At Cost
4	c. Couplings (Brass)	2	\$3.66	\$3.66	\$5.09	\$20.67	\$24.36	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
6	3. A & G Overhead Rate (18.76%) *		\$6.41	\$9.08	\$13.94	\$38.60	\$50.26	At Cost
7		Total	\$89.85	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
6		Proposed	\$90.00	\$110.00	\$140.00	\$300.00	\$385.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
11	b. Corporation Stop	1	\$10.60	\$10.60	\$18.70	\$44.52	\$65.72	At Cost
12	c. Poly Tubing (Hymot)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
13	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$89.78	\$127.20	At Cost
14	e. U-Branch (Double Serv	1	\$13.69	\$13.69	\$13.69	\$13.69	\$13.69	At Cost
15	3. A & G Overhead Rate (18.76%)		\$13.05	\$13.05	\$18.39	\$31.83	\$43.97	At Cost
16		Total	\$211.42	\$211.42	\$234.66	\$340.66	\$426.82	At Cost
17		Proposed (Each)	\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
20	b. Corporation Stop	1	\$10.60	\$10.60	\$18.70	\$44.52	\$65.72	At Cost
21	c. Poly Tubing (Hymot)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
22	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (18.76%)		\$8.59	\$8.59	\$10.17	\$16.39	\$22.48	At Cost
24		Total	\$180.35	\$180.35	\$191.33	\$234.67	\$276.94	At Cost
25		Proposed (Each)	\$180.00	\$180.00	\$191.00	\$235.00	\$277.00	At Cost
26		Avg. for Single &	\$143.00	\$143.00	\$154.00	\$202.50	\$245.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650



**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Seminole / Apple Valley  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.66	3.66	5.09	20.67	24.36	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 8")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.80	10.80	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	63.80	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Seminola / Apple Valley  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	10,775	10,775				MFR Vol. 3, Book 1, A-5
4	339.1 Other Plant & Miscellaneous	7,867	7,867				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	220	220				
7	304.2 Structures & Improvements	20,444	20,444				
8	305.2 Collecting & Impounding reservoirs	485	485				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	25,655	25,655				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	3,474	3,474				
13	310.2 Power Generation Equipment	-500	-500				
14	311.2 Pumping Equipment	193,426	193,426				
15	339.2 Other Plant & Miscellaneous	-52	-52				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	-244	-244				
18	304.3 Structures & Improvements	20,091	20,091				
19	320.3 Water Treatment Equipment	33,006	33,006				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	2,273	2,273				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	14	14				
24	304.4 Structures & Improvements	738	738				
25	330.4 Distribution Reservoirs	3,721	3,721				
26	331.4 Transmission & Distribution	520,754		520,754			
27	333.4 Services	66,581				66,581	
28	334.4 Meters & Meter Installation	91,709				91,709	
29	335.4 Hydrants	12,014		12,014			
30	339.4 Other Plant & Miscellaneous	4,393	4,393				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	2,711					
33	304.5 Structures & Improvements	27,637					
34	340.5 Office Furniture & Equipment	17,080					
35	340.51 Computer Equipment	45,465					
36	341.5 Transportation Equipment	26,229					
37	342.5 Stores Equipment	246					
38	343.5 Tools, Shop & Garage Equipment	9,520					
39	344.5 Laboratory Equipment	8,833					
40	345.5 Power Operated Equipment	10,903					
41	346.5 Communication Equipment	4,947					
42	347.5 Miscellaneous Equipment	2,224					
43	348.5 Other Tangible Plant	4,187					
44	Subtotal	1,176,605	325,766	532,768	91,709	66,581	
45	Future Costs / CWP	0	0	0	0	0	
46	Total	1,176,605	325,766	532,768	91,709	66,581	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Seminole / Apple Valley  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1998 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	0	0				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	0	0				Book 1, A-5
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	1,176,905	325,766	532,768	91,709	66,581	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Seminole / Apple Valley  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	4,053	4,053				Book 1, A-8
4	339.1 Other Plant & Miscellaneous	4,838	4,838				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	10,584	10,584				
8	305.2 Collecting & Impounding reservoirs	180	180				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	12,812	12,812				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Meins	1,030	1,030				
13	310.2 Power Generation Equipment	-725	-725				
14	311.2 Pumping Equipment	91,563	91,563				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	5,384	5,384				
19	320.3 Water Treatment Equipment	12,715	12,715				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	45	45				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	-73	-73				
25	330.4 Distribution Reservoirs	612	612				
26	331.4 Transmission & Distribution	138,610		138,610			
27	333.4 Services	22,734				22,734	
28	334.4 Meters & Meter Installation	44,938			44,938		
29	335.4 Hydrants	2,851		2,651			
30	339.4 Other Plant & Miscellaneous	2,499	2,499				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	8,510					
34	340.5 Office Furniture & Equipment	6,441					
35	340.51 Computer Equipment	22,269					
36	341.5 Transportation Equipment	21,042					
37	342.5 Stores Equipment	91					
38	343.5 Tools, Shop & Garage Equipment	5,114					
39	344.5 Laboratory Equipment	1,540					
40	345.5 Power Operated Equipment	9,204					
41	346.5 Communication Equipment	2,561					
42	347.5 Miscellaneous Equipment	633					
43	346.5 Other Tangible Plant	2,980					
44	<b>Total</b>	<b>434,817</b>	<b>145,518</b>	<b>141,261</b>	<b>44,938</b>	<b>22,734</b>	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Seminole / Apple Valley  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3, Book 1, B-13
3	302.1 Franchises	269	269				
4	339.1 Other Plant & Miscellaneous	315	315				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	619	619				
8	305.2 Collecting & Impounding reservoirs	9	9				
9	306.2 Lake, River & Other intakes	0	0				
10	307.2 Wells & Springs	854	854				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	99	99				
13	310.2 Power Generation Equipment	-25	-25				
14	311.2 Pumping Equipment	9,871	9,871				
15	339.2 Other Plant & Miscellaneous	-2	-2				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	609	609				
19	320.3 Water Treatment Equipment	1,502	1,502				
20	321.3 Penetrators	0	0				
21	339.3 Other Plant & Miscellaneous	91	91				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	22	22				
25	330.4 Distribution Reservoirs	100	100				
26	331.4 Transmission & Distribution	12,134		12,134			
27	333.4 Services	1,665				1,665	
28	334.4 Meters & Meter Installation	4,585			4,585		
29	335.4 Hydrants	267		267			
30	339.4 Other Plant & Miscellaneous	176	176				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	891					
34	340.5 Office Furniture & Equipment	1,139					
35	340.51 Computer Equipment	7,579					
36	341.5 Transportation Equipment	4,372					
37	342.5 Stores Equipment	14					
38	343.5 Tools, Shop & Garage Equipment	595					
39	344.5 Laboratory Equipment	576					
40	345.5 Power Operated Equipment	908					
41	346.5 Communication Equipment	495					
42	347.5 Miscellaneous Equipment	148					
43	348.5 Other Tangible Plant	419					
44	Total Depreciation Expense	<u>49,896</u>	<u>14,309</u>	<u>12,401</u>	<u>4,585</u>	<u>1,665</u>	
45	1996 Average Depreciable Plant less Land	<u>1,173,904</u>	<u>325,777</u>	<u>532,768</u>	<u>91,709</u>	<u>66,581</u>	
48	Composite Depreciation Rate	<u>4.25%</u>	<u>4.39%</u>	<u>2.33%</u>	<u>5.00%</u>	<u>2.50%</u>	

**SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER**

Company: SSU / Seminole / Apple Valley  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3, Book 1, B-13
3	302.1 Franchises	0	0				
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	11,451	9,709	121	1,423	198	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	

**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Seminole / Apple Valley  
 Docket No.: 950485  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (f).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1998 Average CIAC	1998 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	495	11	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	5,190	442	
3	Meter Installation Fees	28,453	5,614	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	298,968	142,010	
6	Service Installation Fees	7,900	864	
7	<b>TOTAL WATER CIAC</b>	<b>341,006</b>	<b>148,741</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Seminole / Apple Valley  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (i) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Lins No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	939	1.0	939	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	1	1.5	2	
3	1"	8	2.5	21	
4	1 1/2"	1	5.0	5	
5	2"	3	8.0	25	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	953		991	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	24	1.0	24	
13	3/4"	0	1.5	1	
14	1"	4	2.5	11	
15	1 1/2"	0	5.0	0	
16	2"	2	8.0	17	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	30		52	
23	<b>Total Number of ERCs</b>	<b>983</b>		<b>1,043</b>	



CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

Company: SSU / Seminole / Apple Valley  
 Docket No.: 850485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	1,043	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.060</u>	Note: (e)
3	Current ERCs Plus Margin Reserve	1,106	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	1,106	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	21	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
<b>Distribution Mains:</b>			
9	1996 ERCs	1,043	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.020</u>	Note: (e)
11	Current ERC's with Margin Reserve	1,064	
12	Permitted No. of Lots/ERC's @ 12/31/96	1,591	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	1,591	
15	Future ERCs	527	
16	Projected Average Annual Growth in ERCs	21	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>25.45</u>	

Note (e): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Seminole / Apple Valley  
 Docket No.: 950495  
 Test Year Ended: 12/31/06  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		1,043	Vol 6, Book 1 Sch F-8
2	1997	21	1,064	
3	1998	21	1,085	
4	1999	21	1,106	
5	2000	21	1,126	
6	2001	21	1,147	
7	2002	21	1,166	
8	2003	21	1,188	
9	2004	21	1,209	
10	2005	21	1,230	
11	2006	21	1,250	
12	2007	21	1,271	
13	2008	21	1,292	
14	2009	21	1,313	
15	2010	21	1,333	
16	2011	21	1,354	
17	2012	21	1,375	
18	2013	21	1,395	
19	2014	21	1,416	
20	2015	21	1,437	
21	2016	21	1,457	
22	2017	21	1,478	
23	2018	21	1,499	
24	2019	21	1,520	
25	2020	21	1,540	
26	2021	21	1,561	
27	2022	21	1,582	
28	2023	21	1,602	

**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Seminola / Apple Valley  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bliss

---

(1)

<u>Line No.</u>	<u>Description</u>
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

**SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.**

Company: SSU / Seminole / Apple Valley  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 18 which is included in Volume VII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Seminole / Apple Valley  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

**SCHEDULE OF PROPOSED PLANT EXPANSION**

Company: SSU / Seminole / Apple Valley  
Docket No.: 850495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by  
a registered professional engineer showing the cost, by  
Uniform System of Accounting account numbers, and  
capacity of proposed plant expansion

FPSC  
Schedule No. 16 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Seminole / Apple Valley  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Seminole / Apple Valley  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

---

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.



**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Seminole / Apple Valley  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line  
No.

Water Treatment Plant / Distribution Maina

- 
- 1 Please refer to D-Schedules in the minimum filing requirements.
  - 2 Future expansions will be financed through a combination of
  - 3 debt and equity, as appropriate.
  - 4

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Osceola / Bay Lake Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 1 (w)  
 Page 1 of 1  
 Preparer: Blisa

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$492.51	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$2.00	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$50.82	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.35	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$776.13</b>	

**TEST OF SERVICE AVAILABILITY CHARGES - WATER**

Company: SSU / Osceola / Bay Lake Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$65,243	\$19,408	\$3,265	\$1,265	\$89,182	Sch. 6 (w) p 1
2	Land	\$264				\$264	Sch. 6 (w) p 1
3	Depreciable Assets	\$64,980	\$19,408	\$3,265	\$1,265	\$68,916	
4	Accumulated Depreciation to Date	\$22,303	\$13,891	\$977	\$108	\$37,279	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$22,303	\$20,868	\$977	\$108	\$44,257	
6	Net Plant at Design Capacity	\$42,640	(\$1,460)	\$2,288	\$1,157	\$44,925	
7	Transmission & Distribution / Collection Lines		\$19,408			\$19,408	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			21.76%	
9	CIAC to Date	\$0	\$82	\$12,225	\$300	\$12,607	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$20	\$8,799	\$6	\$8,825	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$49	\$8,799	\$6	\$8,654	
12	Future Customers (ERC) to be Connected	0	25	0	0	6	Sch. 11 (w)
13	Composite Depreciation Rate	3.72%	2.33%			3.40%	Sch. 6 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	11.02%	
16	Requested Service Availability Charge Per ERC	\$492.51	\$50.62	\$80.00	\$143.00	\$776.13	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	-72.38%	N/A	N/A	17.55%	
18	Minimum Service Availability Charge Per ERC					\$1,132.01	
19	Level of CIAC at Design Capacity					21.76%	
20	Maximum Service Availability Charge Per ERC					\$5,626.15	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	79	100	74	74	83	Sch. 11 (w)
23	Current No. of Customers	79	75	74	74	74	Sch. 11 (w)
24	Annual Growth	2	2	N/A	N/A	2	Sch. 11 (w)
25	Calculation of Z	0	4	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	15.44	N/A	N/A	3.54	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Osceola / Bay Lake Estates  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 3 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$85,243	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$22,303)</u>	Sch. 7 (w)
3	Net Plant In Service	\$42,940	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$42,940	
6	1996 ERCs	<u>74</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	5	Sch. 12 (w)
8	Total ERCs	78	
9	Net Plant Per ERC	\$547	
10	Less: Utility Investment 10.00%	<u>(\$55)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$493</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 248 Gallons Per ERC)	<u>\$2.00</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption in Gallons	8,818,886	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	74	Sch. 10 (w)
15	Consumption Per ERC	89,849	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>248</u>	

**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
**- Based on Used and Useful Historical Plant -**

Company: SSU / Osceola / Bay Lake Estates  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 4 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Mains	\$19,408	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$13,891)</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$5,517	
4	Used & Useful %	<u>92.6%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$5,108	
6	1996 ERCs	<u>74</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$69	
8	Less: Utility Investment	27.00% <u>(\$19)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$51</u>	
10	Proposed Main Extension Fee Per Foot (144 feet per lot)	<u>\$0.35</u>	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	10,600	Annual Report
12	B. Number of Lots	74	Sch. 11 (w)
13	C. Feet per Lot (A/B)	144	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Osceola / Bay Lake Estates  
 Docket No.: 850485  
 Test Year En Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
3	b. Meter	1	\$24.91	\$40.81	\$68.37	\$190.80	\$256.52	At Cost
4	c. Couplings (Brass)	2	\$3.66	\$3.66	\$5.09	\$20.87	\$24.38	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
6	3. A & G Overhead Rate (16.78%) *		\$6.41	\$9.08	\$13.94	\$38.60	\$50.26	At Cost
7	Total		\$89.85	\$106.42	\$142.30	\$314.07	\$395.31	At Cost
8	Proposed		\$80.00	\$110.00	\$140.00	\$300.00	\$385.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials a. Tapping Saddle 8"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
11	b. Corporation Stop	1	\$10.60	\$10.60	\$16.70	\$44.52	\$65.72	At Cost
12	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
13	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$89.78	\$127.20	At Cost
14	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	3. A & G Overhead Rate (16.78%)		\$13.05	\$13.05	\$16.39	\$31.63	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.66	\$340.66	\$428.82	At Cost
17	Proposed (Each)		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials a. Tapping Saddle 8"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
20	b. Corporation Stop	1	\$10.60	\$10.60	\$16.70	\$44.52	\$65.72	At Cost
21	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
22	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)		\$6.59	\$6.59	\$10.17	\$16.39	\$22.46	At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.67	\$276.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$191.00	\$235.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$164.00	\$202.50	\$245.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Osceola / Bay Lake Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
8	1. Tapping Saddle (Cost for 8")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.60	10.60	16.70	44.52	65.72	At Cost
6	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.81	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 8.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Osceola / Bay Lake Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bias

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1996 Average Balance	Plant Capacity	Main Extension	Services & Meters	Service Installation	Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	2,078	2,078				MFR Vol. 3.
4	339.1 Other Plant & Miscellaneous	43	43				Book 1, A-5
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	96	96				
7	304.2 Structures & Improvements	2,873	2,873				
8	305.2 Collecting & Impounding reservoirs	5	5				
9	306.2 Lake, River & Other Inlets	0	0				
10	307.2 Wells & Springs	28,593	28,593				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	11	11				
13	310.2 Power Generation Equipment	1,983	1,983				
14	311.2 Pumping Equipment	18,530	18,530				
15	339.2 Other Plant & Miscellaneous	664	664				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	1	1				
18	304.3 Structures & Improvements	2,707	2,707				
19	320.3 Water Treatment Equipment	1,755	1,755				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	168	168				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	1	1				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	7,936	7,936				
26	331.4 Transmission & Distribution	19,366		19,366			
27	333.4 Services	1,265				1,265	
28	334.4 Meters & Meter Installation	3,265			3,265		
29	335.4 Hydrants	42		42			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	200					
33	304.5 Structures & Improvements	2,039					
34	340.5 Office Furniture & Equipment	1,260					
35	340.51 Computer Equipment	3,354					
36	341.5 Transportation Equipment	1,935					
37	342.5 Stores Equipment	18					
38	343.5 Tools, Shop & Garage Equipment	702					
39	344.5 Laboratory Equipment	637					
40	345.5 Power Operated Equipment	804					
41	348.5 Communication Equipment	365					
42	347.5 Miscellaneous Equipment	164					
43	346.5 Other Tangible Plant	309					
44	Subtotal	100,967	65,243	19,406	3,265	1,265	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	100,967	65,243	19,406	3,265	1,265	



SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Osceola / Bay Lake Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	1,441		1,441			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	1,441	0	1,441	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	1,441	0	1,441	0	0	
47	Total Net Plant	100,967	65,243	19,406	3,265	1,265	
48	Used & Useful Percentage	99%	100%	93%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Osceola / Bay Lake Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	430	430				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	14	14				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	818	818				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	10,489	10,489				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Meins	2	2				
13	310.2 Power Generation Equipment	594	594				
14	311.2 Pumping Equipment	7,886	7,886				
15	339.2 Other Plant & Miscellaneous	771	771				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	-140	-140				
19	320.3 Water Treatment Equipment	359	359				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	3	3				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	1,077	1,077				
26	331.4 Transmission & Distribution	13,885		13,885			
27	333.4 Services	108				108	
28	334.4 Meters & Meter Installation	977			977		
29	335.4 Hydrants	6		6			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	480					
34	340.5 Office Furniture & Equipment	823					
35	340.51 Computer Equipment	1,642					
36	341.5 Transportation Equipment	1,552					
37	342.5 Stores Equipment	7					
38	343.5 Tools, Shop & Garage Equipment	377					
39	344.5 Laboratory Equipment	113					
40	345.5 Power Operated Equipment	879					
41	346.5 Communication Equipment	189					
42	347.5 Miscellaneous Equipment	47					
43	348.5 Other Tangible Plant	218					
44	Total	43,206	22,303	13,891	977	108	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Ocoola / Bay Lake Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	52	52				MFR Vol. 3, Book 1, B-13
4	339.1 Other Plant & Miscellaneous	2	2				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	81	81				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	952	952				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	99	99				
14	311.2 Pumping Equipment	827	827				
15	339.2 Other Plant & Miscellaneous	27	27				
18	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	82	82				
19	320.3 Water Treatment Equipment	80	80				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	7	7				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	214	214				
26	331.4 Transmission & Distribution	451		451			
27	333.4 Services	32				32	
28	334.4 Meters & Meter Installation	163			163		
29	335.4 Hydrants	1		1			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	51					
34	340.5 Office Furniture & Equipment	84					
35	340.51 Computer Equipment	559					
36	341.5 Transportation Equipment	323					
37	342.5 Stores Equipment	1					
38	343.5 Tools, Shop & Garage Equipment	44					
39	344.5 Laboratory Equipment	42					
40	345.5 Power Operated Equipment	87					
41	346.5 Communication Equipment	36					
42	347.5 Miscellaneous Equipment	11					
43	348.5 Other Tangible Plant	31					
44	Total Depreciation Expense	<u>4,319</u>	<u>2,423</u>	<u>452</u>	<u>163</u>	<u>32</u>	
45	1996 Average Depreciable Plant less Land	<u>100,669</u>	<u>65,145</u>	<u>19,408</u>	<u>3,265</u>	<u>1,265</u>	
46	Composite Depreciation Rate	<u>4.29%</u>	<u>3.72%</u>	<u>2.33%</u>	<u>4.99%</u>	<u>2.53%</u>	

**SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER**

Company: SSU / Osceola / Bay Lake Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balances	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	0	0				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	0	0				Book 1, B-13
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	119		119			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
38	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	119	0	119	0	0	
46	CIAC Amortization Expense	610	0	0	610	0	
47	Non Used & Useful Percentage	1%	0%	7%	0%	0%	
48	Non Used & Useful Amortization Expense	9	0	0	0	0	

**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Osceola / Bay Lake Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FFSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	0	0	
3	Meter Installation Fees	12,225	8,799	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	82	20	
6	Service Installation Fees	300	8	
7	<b>TOTAL WATER CIAC</b>	<b>12,607</b>	<b>8,825</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Osceola / Bay Lake Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Meter Size	(2) 1998 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	74	1.0	74	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	74		74	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	<b>Total Number of ERCs</b>	74		74	

**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Osceola / Bay Lake Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	74	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.067</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	79	
4	Used & Useful Percentage	100.00%	Sch. 8 (w), p 2
5	Plant Capacity in ERCs	79	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	2	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
<b>Distribution Mains:</b>			
9	1996 ERCs	74	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.022</u>	Note: (a)
11	Current ERC's with Margin Reserve	75	
12	Permitted No. of Lots/ERC's @ 12/31/96	100	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	100	
15	Future ERCs	25	
16	Projected Average Annual Growth in ERCs	2	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>15.44</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Osceola / Bay Lake Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1)	(2)	(3)	(4)
	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		74	Vol 6, Book 1 Sch F-8
2	1997	2	75	
3	1998	2	77	
4	1999	2	78	
5	2000	2	80	
6	2001	2	82	
7	2002	2	83	
8	2003	2	85	
9	2004	2	86	
10	2005	2	86	
11	2006	2	90	
12	2007	2	91	
13	2008	2	93	
14	2009	2	94	
15	2010	2	96	
16	2011	2	98	
17	2012	2	99	
18	2013	2	101	



**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Osceola / Bay Lake Estates  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

**SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.**

Company: SSU / Osceola / Bay Lake Estates

Docket No.: 950495

Test Year Ended: 12/31/98

Historical  Projected

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC

Schedule No. 14 (w)

Page 1 of 1

Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Osceola / Bay Lake Estates  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

**SCHEDULE OF PROPOSED PLANT EXPANSION**

Company: SSU / Osceola / Bay Lake Estates  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (c) A detailed statement by  
a registered professional engineer showing the cost, by  
Uniform System of Accounting account numbers, and  
capacity of proposed plant expansion

FPSC  
Schedule No. 16 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Osceola / Bay Lake Estates  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bias

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Osceola / Bay Lake Estates  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

---

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Osceola / Bay Lake Estates  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line No.	Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropriate.
4	

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Duval / Beacon Hills  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$484.31	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.44	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$355.85	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$6.24	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$1,073.18</b>	



TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Duval / Beacon Hills  
 Docket No.: 850495  
 Test Year Ended: 12/31/06  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$2,395,571	\$2,117,892	\$242,569	\$304,050	\$5,060,082	Sch. 8 (w) p 1
2	Land	\$11,858				\$11,858	Sch. 8 (w) p 1
3	Depreciable Assets	\$2,383,713	\$2,117,892	\$242,569	\$304,050	\$5,048,224	
4	Accumulated Depreciation to Date	\$333,887	\$354,153	\$79,904	\$56,096	\$824,040	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$333,887	\$354,153	\$79,904	\$56,096	\$824,040	
6	Net Plant at Design Capacity	\$2,061,684	\$1,763,739	\$162,665	\$247,954	\$4,238,042	
7	Transmission & Distribution / Collection Lines		\$2,117,892			\$2,117,892	Sch. 8 (w)
8	Minimum Level of CIAC		100.00%			41.85%	
9	CIAC to Date	\$128,933	\$1,903,598	\$209,780	\$86,600	\$2,328,911	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$45,113	\$443,391	\$59,940	\$7,018	\$555,482	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$45,113	\$443,391	\$59,940	\$7,018	\$555,482	
12	Future Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	4.00%	2.32%			3.21%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	41.87%	
16	Requested Service Availability Charge Per ERC	\$484.31	\$355.85	\$90.00	\$143.00	\$1,073.16	Sch. 1 (w)
17	Level of CIAC at Design Capacity	4.07%	82.79%	N/A	N/A	41.87%	
18	Minimum Service Availability Charge Per ERC					\$0.00	
19	Level of CIAC at Design Capacity					41.85%	
20	Maximum Service Availability Charge Per ERC					\$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	4,235	3,178	3,618	3,618	3,739	Sch. 11 (w)
23	Current No. of Customers	4,235	3,824	3,618	3,618	3,618	Sch. 11 (w)
24	Annual Growth	213	213	N/A	N/A	213	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
28	Number of Years to Design Capacity	0.00	0.00	N/A	N/A	0.00	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Duval / Beacon Hills  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (s) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 3 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
<b>1996 Average Balance:</b>			
1	Gross Book Value - Plant (Excluding General Plant)	\$2,395,571	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$333,887)</u>	Sch. 7 (w)
3	Net Plant In Service	\$2,061,684	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$2,061,684	
6	1996 ERCs	<u>3,618</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	213	Sch. 12 (w)
6	Total ERCs	3,631	
9	Net Plant Per ERC	\$536	
10	Less: Utility Investment 10.00%	<u>(\$54)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$484</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 337 Gallons Per ERC)	<u>\$1.44</u>	
<b>Calculation of Gallons Per ERC</b>			
13	Total Consumption in Gallons	444,621,338	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	3,618	Sch. 10 (w)
15	Consumption Per ERC	122,886	
16	Divide by 365 Days	<u>385</u>	
17	Gallons Per Day Per ERC	<u>337</u>	

**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
**- Based on Used and Useful Historical Plant -**

Company: SSU / Duval / Beacon Hills  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (s) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 4 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	<b>1996 Average Balance:</b>		
1	Gross Book Value - Mains	\$2,117,892	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$354,153)</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$1,763,739	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$1,763,739	
6	1996 ERCs	<u>3,618</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$487	
8	Less: Utility Investment	27.00% <u>(\$132)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$356</u>	
10	Proposed Main Extension Fee Per Foot (57 feet per lot)	<u>\$6.24</u>	
	<b>Calculation of Feet Per Lot</b>		
11	A. Installed Footage of Distribution Mains	204,628	Annual Report
12	B. Number of Lots	3,618	Sch. 11 (w)
13	C. Feet per Lot (A/B)	57	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

Company: SSU / Duval / Beacon Hills  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
3	b. Meter	1	\$24.91	\$40.81	\$68.37	\$190.60	\$256.52	At Cost
4	c. Couplings (Brass)	2	\$3.66	\$3.66	\$5.09	\$20.87	\$24.38	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
6	3. A & G Overhead Rate (16.78%) *		\$6.41	\$9.08	\$13.94	\$38.60	\$50.28	At Cost
7	Total		\$89.85	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
8	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$365.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
11	b. Corporation Stop	1	\$10.80	\$10.80	\$18.70	\$44.52	\$65.72	At Cost
12	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
13	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$69.78	\$127.20	At Cost
14	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	3. A & G Overhead Rate (16.78%)		\$13.05	\$13.05	\$16.39	\$31.63	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.66	\$340.86	\$428.82	At Cost
17	Proposed (Each)		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
20	b. Corporation Stop	1	\$10.80	\$10.80	\$18.70	\$44.52	\$65.72	At Cost
21	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
22	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (16.78%)		\$8.59	\$8.59	\$10.17	\$16.39	\$22.46	At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.87	\$278.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$191.00	\$235.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$154.00	\$202.60	\$245.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 850

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Duval / Beacon Hills  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bias

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
8	1. Tepping Saddle (Cost for 8")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.80	10.80	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.81	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. et 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 8.00%

**SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER**

Company: SSU / Duval / Beacon Hills  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	42,368	42,368				MFR Vol. 3, Book 1, A-5
4	339.1 Other Plant & Miscellaneous	1,591	1,591				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	4,578	4,578				
7	304.2 Structures & Improvements	8,648	8,648				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	330,854	330,854				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	399	399				
13	310.2 Power Generation Equipment	197,268	197,268				
14	311.2 Pumping Equipment	353,715	353,715				
15	339.2 Other Plant & Miscellaneous	3,328	3,328				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	35,427	35,427				
18	304.3 Structures & Improvements	519,424	519,424				
19	320.3 Water Treatment Equipment	737,120	737,120				
20	321.3 Pameolators	0	0				
21	339.3 Other Plant & Miscellaneous	7,280	7,280				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	1,657	1,657				
24	304.4 Structures & Improvements	31	31				
25	330.4 Distribution Reservoirs	125,076	125,076				
26	331.4 Transmission & Distribution	1,972,009		1,972,009			
27	333.4 Services	304,050				304,050	
28	334.4 Meters & Meter Installation	242,569			242,569		
29	335.4 Hydrants	145,883		145,883			
30	339.4 Other Plant & Miscellaneous	27,007	27,007				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	8,680					
33	304.5 Structures & Improvements	88,503					
34	340.5 Office Furniture & Equipment	54,694					
35	340.51 Computer Equipment	145,592					
36	341.5 Transportation Equipment	83,994					
37	342.5 Stores Equipment	788					
38	343.5 Tools, Shop & Garage Equipment	30,485					
39	344.5 Laboratory Equipment	27,645					
40	345.5 Power Operated Equipment	34,914					
41	348.5 Communication Equipment	15,642					
42	347.5 Miscellaneous Equipment	7,122					
43	348.5 Other Tangible Plant	13,407					
44	Subtotal	<u>5,571,749</u>	<u>2,395,571</u>	<u>2,117,892</u>	<u>242,569</u>	<u>304,050</u>	
45	Future Costs / CWP	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
48	Total	<u>5,571,749</u>	<u>2,395,571</u>	<u>2,117,892</u>	<u>242,569</u>	<u>304,050</u>	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Duval / Beacon Hills  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bilas

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3, Book 1, A-5
3	302.1 Franchises	0	0				
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	306.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	346.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	5,571,749	2,395,571	2,117,892	242,569	304,050	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

**SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER**

Company: SSU / Duval / Beacon Hills  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bias

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	10,238	10,238				MFR Vol. 3, Book 1, A-9
4	339.1 Other Plant & Miscellaneous	437	437				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	21,786	21,786				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	48,000	48,000				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	108	108				
13	310.2 Power Generation Equipment	31,292	31,292				
14	311.2 Pumping Equipment	80,431	80,431				
15	339.2 Other Plant & Miscellaneous	914	914				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	72,027	72,027				
19	320.3 Water Treatment Equipment	53,651	53,651				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	21,022	21,022				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	7	7				
25	330.4 Distribution Reservoirs	-12,738	-12,738				
26	331.4 Transmission & Distribution	326,409		326,409			
27	333.4 Services	56,096				56,096	
28	334.4 Meters & Meter Installation	79,904			79,904		
29	335.4 Hydrants	27,744		27,744			
30	339.4 Other Plant & Miscellaneous	6,712	6,712				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	20,847					
34	340.5 Office Furniture & Equipment	27,033					
35	340.51 Computer Equipment	71,312					
36	341.5 Transportation Equipment	87,385					
37	342.5 Stores Equipment	289					
38	343.5 Tools, Shop & Garage Equipment	18,377					
39	344.5 Laboratory Equipment	4,933					
40	345.5 Power Operated Equipment	29,476					
41	346.5 Communication Equipment	8,199					
42	347.5 Miscellaneous Equipment	2,028					
43	348.5 Other Tangible Plant	9,479					
44	<b>Total</b>	<b>1,081,398</b>	<b>333,887</b>	<b>354,153</b>	<b>79,904</b>	<b>56,096</b>	



SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Duval / Beacon Hills  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extenslon	(5) Meters	(6) Service Instalation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	1,059	1,059				MFR Vol. 3, Book 1, B-13
4	339.1 Other Plant & Miscellaneous	64	64				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	282	282				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	11,011	11,011				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	11	11				
13	310.2 Power Generation Equipment	9,863	9,863				
14	311.2 Pumping Equipment	17,686	17,686				
15	339.2 Other Plant & Miscellaneous	133	133				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	15,739	15,739				
19	320.3 Water Treatment Equipment	33,539	33,539				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	291	291				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	1	1				
25	330.4 Distribution Reservoirs	3,377	3,377				
26	331.4 Transmission & Distribution	45,948		45,946			
27	333.4 Services	7,601				7,601	
28	334.4 Meters & Meter Installation	12,128			12,128		
29	335.4 Hydrants	3,239		3,239			
30	339.4 Other Plant & Miscellaneous	1,080	1,080				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	2,213					
34	340.5 Office Furniture & Equipment	3,648					
35	340.51 Computer Equipment	24,270					
36	341.5 Transportation Equipment	14,002					
37	342.5 Stores Equipment	44					
38	343.5 Tools, Shop & Garage Equipment	1,905					
39	344.5 Laboratory Equipment	1,844					
40	345.5 Power Operated Equipment	2,908					
41	346.5 Communication Equipment	1,584					
42	347.5 Miscellaneous Equipment	475					
43	348.5 Other Tangible Plant	1,341					
44	Total Depreciation Expense	217,266	94,118	49,187	12,128	7,601	
45	1996 Average Depreciable Plant less Land	5,521,406	2,353,909	2,117,892	242,569	304,050	
46	Composite Depreciation Rate	3.93%	4.00%	2.32%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Duval / Beacon Hills  
 Docket No.: 050495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3, Book 1, B-13
3	302.1 Franchises	0	0				
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	348.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	62,844	8,803	43,387	10,489	2,165	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	

**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Duval / Beacon Hills  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical  Projected

Explanation: Rule 25-30.585 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	128,933	45,113	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	23,605	5,082	
3	Meter Installation Fees	209,780	59,940	
4	Contributed Lines	1,830,537	429,791	
5	Cont. Prpty Other than Lines	49,456	8,518	
6	Service Installation Fees	86,600	7,018	
7	<b>TOTAL WATER CIAC</b>	<b>2,328,911</b>	<b>555,462</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Duval / Beacon Hills  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(6). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

(1)	(2)	(3)	(4)	(5)	
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	2,711	1.0	2,711	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	313	1.5	469	
3	1"	29	2.5	72	
4	1 1/2"	3	5.0	13	
5	2"	0	8.0	0	
6	3"	0	18.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	3,055		3,285	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	88	1.0	68	
13	3/4"	2	1.5	4	
14	1"	7	2.5	18	
15	1 1/2"	34	5.0	172	
16	2"	12	8.0	92	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	123		353	
23	<b>Total Number of ERCs</b>	<b>3,178</b>		<b>3,618</b>	

**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Duval / Beacon Hills  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)
Line No.	Water Treatment Plant / Distribution Mains	Amount	Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	3,618	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.171</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	4,235	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	4,235	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	213	Sch. 12 (w)
6	Number of Years to Design Capacity	0.00	
<b>Distribution Mains:</b>			
9	1996 ERCs	3,618	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.057</u>	Note: (a)
11	Current ERC's with Margin Reserve	3,824	
12	Permitted No. of Lots/ERC's @ 12/31/96	3,178	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	3,178	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	213	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>0.00</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Duval / Beacon Hills  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		3,818	Vol 6, Book 1
2	1997	213	3,831	Sch F-8

**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Duval / Beacon Hills  
Docket No.: 950495  
Test Year Ended: 12/31/06  
Historical  Projected

Explanation: Rule 25-30.565 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bliss

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(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

**SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.**

Company: SSU / Duval / Beacon Hills  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Blies

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	



**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Duval / Beacon Hills  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.585 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

**SCHEDULE OF PROPOSED PLANT EXPANSION**

Company: *SSU / Duval / Beacon Hills*  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by  
a registered professional engineer showing the cost, by  
Uniform System of Accounting account numbers, and  
capacity of proposed plant expansion

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Duval / Beacon Hills  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (g) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Duval / Beacon Hills  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

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(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Duval / Beacon Hills  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line No.	Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropriate.
4	

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Putnam / Beecher's Point  
Docket No.: 850495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	\$350.00	\$1,598.26	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$10.66	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$448.82	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$3.85	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fes:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$575.00</b>	<b>\$2,278.08</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Putnam / Beecher's Point  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$196,256	\$68,897	\$11,396	\$4,500	\$281,050	Sch. 6 (w) p 1
2	Land	\$15,103				\$15,103	Sch. 6 (w) p 1
3	Depreciable Assets	\$181,153	\$68,897	\$11,396	\$4,500	\$265,947	
4	Accumulated Depreciation to Date	\$18,612	\$11,464	\$4,297	\$1,115	\$35,488	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$18,612	\$11,464	\$4,297	\$1,115	\$35,488	
6	Net Plant at Design Capacity	\$177,844	\$57,433	\$7,100	\$3,386	\$245,562	
7	Transmission & Distribution / Collection Lines		\$68,897			\$68,897	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			24.51%	
9	CIAC to Date	\$4,213	\$25,222	\$11,336	\$1,800	\$42,571	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$112	\$12,249	\$2,272	\$39	\$14,672	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$112	\$12,249	\$2,272	\$39	\$14,672	
12	Future Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	3.05%	2.33%			2.66%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	\$350.00	N/A	\$75.00	\$150.00	\$575.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	2.31%	N/A	N/A	N/A	11.36%	
16	Requested Service Availability Charge Per ERC	\$1,588.26	\$448.82	\$90.00	\$143.00	\$2,278.08	Sch. 1 (w)
17	Level of CIAC at Design Capacity	2.31%	22.59%	N/A	N/A	11.36%	
18	Minimum Service Availability Charge Per ERC					\$0.00	
19	Level of CIAC at Design Capacity					24.51%	
20	Maximum Service Availability Charge Per ERC					\$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	110	85	94	94	103	Sch. 11 (w)
23	Current No. of Customers	110	99	94	94	94	Sch. 11 (w)
24	Annual Growth	8	8	N/A	N/A	6	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	0.00	N/A	N/A	0.00	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Putnam / Beecher's Point  
Docket No.: 850495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 3 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Plant (Excluding General Plant)	\$196,256	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$18,612)</u>	Sch. 7 (w)
3	Net Plant In Service	\$177,644	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$177,644	
6	1996 ERCs	<u>94</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	6	Sch. 12 (w)
8	Total ERCs	100	
9	Net Plant Per ERC	\$1,776	
10	Less: Utility Investment 10.00%	<u>(\$178)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$1,598</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 150 Gallons Per ERC)	<u>\$10.66</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption in Gallons	5,138,790	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	94	Sch. 10 (w)
15	Consumption Per ERC	54,765	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>150</u>	



**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
 - Based on Used and Useful Historical Plant -

Company: SSU / Putnam / Beecher's Point  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (g) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 4 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Mains	\$66,897	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$11,484)</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$57,433	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$57,433	
6	1996 ERCs	<u>04</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$612	
8	Less: Utility Investment	27.00% <u>(\$165)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$447</u>	
10	Proposed Main Extension Fee Per Foot (116 feet per lot)	<u>\$3.85</u>	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	10,880	Annual Report
12	B. Number of Lots	04	Sch. 11 (w)
13	C. Feet per Lot (A/B)	116	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Putnam / Beecher's Point  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (1) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials							
	a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
3	b. Meter	1	\$24.91	\$40.81	\$68.37	\$190.80	\$256.52	At Cost
4	c. Couplings (Brass)	2	\$3.66	\$3.66	\$5.00	\$20.67	\$24.38	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
6	3. A & G Overhead Rate (18.76%) *		\$6.41	\$9.08	\$13.94	\$38.60	\$50.26	At Cost
7	Total		\$89.85	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
8	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$385.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials							
	a. Tapping Saddle 8"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
11	b. Corporation Stop	1	\$10.60	\$10.60	\$16.70	\$44.52	\$65.72	At Cost
12	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
13	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$69.78	\$127.20	At Cost
14	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	3. A & G Overhead Rate (18.76%)		\$13.05	\$13.05	\$16.39	\$31.63	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.66	\$340.86	\$426.62	At Cost
17	Proposed (Each)		\$106.00	\$108.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	6	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
20	b. Corporation Stop	1	\$10.60	\$10.60	\$16.70	\$44.52	\$65.72	At Cost
21	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
22	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (18.76%)		\$8.59	\$6.59	\$10.17	\$16.39	\$22.46	At Cost
24	Total		\$180.35	\$160.35	\$191.33	\$234.67	\$278.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$191.00	\$235.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$154.00	\$202.50	\$245.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

Company: SSU / Putnam / Beecher's Point  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (i) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.58	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.66	3.66	5.09	20.87	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.80	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.81	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.69	63.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

Notes:

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

**SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER**

Company: SSU / Putnam / Beecher's Point  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1996 Average Balance	Plant Capacity	Main Extension	Services & Meters	Service Installation	Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	192	192				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	2	2				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	15,000	15,000				
7	304.2 Structures & Improvements	115	115				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	62,154	62,154				
13	310.2 Power Generation Equipment	1,785	1,785				
14	311.2 Pumping Equipment	9,160	9,160				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	3,025	3,025				
19	320.3 Water Treatment Equipment	7,306	7,306				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	103	103				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	39,462	39,462				
25	330.4 Distribution Reservoirs	57,972	57,972				
26	331.4 Transmission & Distribution	68,890		68,890			
27	333.4 Services	4,500				4,500	
28	334.4 Meters & Meter Installation	11,396			11,396		
29	335.4 Hydrants	8		8			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	123					
33	304.5 Structures & Improvements	1,252					
34	340.5 Office Furniture & Equipment	774					
35	340.51 Computer Equipment	2,060					
36	341.5 Transportation Equipment	1,168					
37	342.5 Stores Equipment	11					
38	343.5 Tools, Shop & Garage Equipment	431					
39	344.5 Laboratory Equipment	391					
40	345.5 Power Operated Equipment	494					
41	346.5 Communication Equipment	224					
42	347.5 Miscellaneous Equipment	101					
43	346.5 Other Tangible Plant	190					
44	Subtotal	288,290	196,256	68,897	11,396	4,500	
45	Future Costs / CWMP	0	0	0	0	0	
46	Total	288,290	196,256	68,897	11,396	4,500	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Putnam / Beecher's Point  
 Docket No.: 950495  
 Test Year Ended: 12/31/06  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	0	0				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	0	0				Book 1, A-5
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	288,290	196,258	88,897	11,396	4,500	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

**SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER**

Company: SSU / Putnam / Beecher's Point  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	25	25				MFR Vol. 3, Book 1, A-9
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	24	24				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	3,558	3,558				
13	310.2 Power Generation Equipment	411	411				
14	311.2 Pumping Equipment	1,305	1,305				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	663	663				
19	320.3 Water Treatment Equipment	1,420	1,420				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	2	2				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	6,617	6,817				
25	330.4 Distribution Reservoirs	4,590	4,590				
26	331.4 Transmission & Distribution	11,464		11,464			
27	333.4 Services	1,115				1,115	
28	334.4 Meters & Meter Installation	4,297			4,297		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	295					
34	340.5 Office Furniture & Equipment	383					
35	340.51 Computer Equipment	1,009					
36	341.5 Transportation Equipment	953					
37	342.5 Stores Equipment	4					
38	343.5 Tools, Shop & Garage Equipment	232					
39	344.5 Laboratory Equipment	70					
40	345.5 Power Operated Equipment	417					
41	346.5 Communication Equipment	118					
42	347.5 Miscellaneous Equipment	29					
43	348.5 Other Tangible Plant	134					
44	<b>Total</b>	<b>39,129</b>	<b>18,812</b>	<b>11,464</b>	<b>4,297</b>	<b>1,115</b>	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Putnam / Beecher's Point  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	5	5				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	3	3				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1,778	1,778				
13	310.2 Power Generation Equipment	88	88				
14	311.2 Pumping Equipment	458	458				
15	339.2 Other Plant & Miscellaneous	0	0				
18	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	92	92				
19	320.3 Water Treatment Equipment	332	332				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	4	4				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	1,196	1,196				
25	330.4 Distribution Reservoirs	1,565	1,565				
26	331.4 Transmission & Distribution	1,605		1,605			
27	333.4 Services	113				113	
28	334.4 Meters & Meter Installation	570			570		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	31					
34	340.5 Office Furniture & Equipment	52					
35	340.51 Computer Equipment	343					
36	341.5 Transportation Equipment	198					
37	342.5 Stores Equipment	1					
38	343.5 Tools, Shop & Garage Equipment	27					
39	344.5 Laboratory Equipment	28					
40	345.5 Power Operated Equipment	41					
41	346.5 Communication Equipment	22					
42	347.5 Miscellaneous Equipment	7					
43	348.5 Other Tangible Plant	19					
44	Total Depreciation Expense	8,578	5,521	1,605	570	113	
45	1996 Average Depreciable Plant less Land	273,187	181,258	68,897	11,396	4,500	
46	Composite Depreciation Rate	3.14%	3.05%	2.33%	5.00%	2.51%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Putnam / Beecher's Point  
 Docket No.: 050495  
 Test Year Ended: 12/31/06  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	0	0				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	0	0				Book 1, B-13
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0					
27	333.4 Services	0		0		0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	1,392	138	642	567	45	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	



**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Putnam / Beecher's Point  
 Docket No.: 850495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	4,213	112	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	24,872	12,209	
3	Meter Installation Fees	11,336	2,272	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	350	40	
6	Service Installation Fees	1,800	39	
7	<b>TOTAL WATER CIAC</b>	<b>42,571</b>	<b>14,672</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Putnam / Beecher's Point  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(B). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	43	1.0	43	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	43		43	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	3	8.0	24	
17	3"	0	16.0	0	
18	4"	1	25.0	27	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	4		51	
23	<b>Total Number of ERCs</b>	<b>47</b>		<b>94</b>	

**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Putnam / Beecher's Point  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	94	Sch. 10 (w)
2	Margin Reserve Factor	1,170	Note: (a)
3	Current ERCs Plus Margin Reserve	110	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	110	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	6	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
<b>Distribution Mains:</b>			
9	1996 ERCs	94	Sch. 10 (w)
10	Margin Reserve Factor	1,057	Note: (a)
11	Current ERC's with Margin Reserve	99	
12	Permitted No. of Lots/ERC's @ 12/31/96	85	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	85	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	6	Sch. 12 (w)
17	Number of Years to Design Capacity	0.00	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Putnam / Beecher's Point  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
Schedule No. 12 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		94	Vol 6, Book 1
2	1997	6	100	Sch F-8

**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Putnam / Beecher's Point  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bliss

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(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

**SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.**

Company: SSU / Putnam / Beecher's Point  
Docket No.: 950485  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Putnam / Beecher's Point  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

<b>Line No.</b>	<b>Description</b>
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

**SCHEDULE OF PROPOSED PLANT EXPANSION**

Company: SSU / Putnam / Beecher's Point  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by  
a registered professional engineer showing the cost, by  
Uniform System of Accounting account numbers, and  
capacity of proposed plant expansion

FPSC  
Schedule No. 16 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	



**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Putnam / Beecher's Point  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Putnam / Beecher's Point  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Blise

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(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Putnam / Beecher's Point  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

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(1)

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Line No.	Water Treatment Plant / Distribution Maina
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- 1 Please refer to D-Schedules in the minimum filing requirements.
- 2 Future expansions will be financed through a combination of
- 3 debt and equity, as appropriate.
- 4

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Osceola / Buenaventura Lakes  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$64.49	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.44	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	N/A	\$210.67	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$6.20	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	ACTUAL COST	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	N/A	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	N/A	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	N/A	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	ACTUAL COST	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(8) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charge - (5/8" meter)</b>	<b>\$0.00</b>	<b>\$508.17</b>	

**TEST OF SERVICE AVAILABILITY CHARGES - WATER**

Company: SSU / Osceola / Buenaventura Lakes  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$1,155,195	\$3,684,641	\$1,077,834	\$570,367	\$6,487,837	Sch. 8 (w) p 1
2	Land	\$20,599				\$20,599	Sch. 6 (w) p 1
3	Depreciable Assets	\$1,134,596	\$3,684,641	\$1,077,834	\$570,367	\$6,487,238	
4	Accumulated Depreciation to Date	\$447,862	\$921,485	\$283,602	\$182,536	\$1,835,486	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$460,684	\$921,485	\$283,602	\$182,536	\$1,848,486	
6	Net Plant at Design Capacity	\$694,331	\$2,763,155	\$794,032	\$387,831	\$4,839,349	
7	Transmission & Distribution / Collection Lines		\$3,684,641			\$3,684,641	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			56.79%	
9	CIAC to Date	\$377,861	\$2,867,715	\$245,647	\$118,075	\$3,609,298	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$74,531	\$833,977	\$72,401	\$34,117	\$1,015,026	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$78,861	\$833,977	\$72,401	\$34,117	\$1,019,358	
12	Future Customers (ERC) to be Connected	78	0	0	0	18	Sch. 11 (w)
13	Composite Depreciation Rate	3.39%	2.32%			2.57%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	CTUAL COST	CTUAL COST	\$0.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	55.83%	
16	Requested Service Availability Charge Per ERC	\$64.49	\$210.87	\$90.00	\$143.00	\$508.17	Sch. 1 (w)
17	Level of CIAC at Design Capacity	43.77%	73.60%	N/A	N/A	56.02%	
18	Minimum Service Availability Charge Per ERC					\$2,469.32	
19	Level of CIAC at Design Capacity					56.79%	
20	Maximum Service Availability Charge Per ERC					\$48,938.11	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	10,539	6,725	9,575	9,575	7,635	Sch. 11 (w)
23	Current No. of Customers	10,462	9,862	9,575	9,575	9,575	Sch. 11 (w)
24	Annual Growth	225	225	N/A	N/A	225	Sch. 11 (w)
25	Calculation of Z	1	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.34	0.00	N/A	N/A	0.08	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Osceola / Buenaventura Lakes  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 3 (w)  
Page 1 of 1  
Preparer: Bias

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Plant (Excluding General Plant)	\$1,155,195	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$447,862)</u>	Sch. 7 (w)
3	Net Plant In Service	\$707,333	
4	Used & Useful %	<u>99.28%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$702,221	
6	1996 ERCs	<u>9,575</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	225	Sch. 12 (w)
6	Total ERCs	9,800	
9	Net Plant Per ERC	\$72	
10	Less: Utility Investment 10.00%	<u>(\$7)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$64</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 147 Gallons Per ERC)	<u>\$0.44</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption in Gallons	512,342,957	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	9,575	Sch. 10 (w)
15	Consumption Per ERC	53,511	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>147</u>	

**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
**- Based on Used and Useful Historical Plant -**

Company: SSU / Osceola / Buenaventura Lakes  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (s) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 4 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Mains	\$3,684,841	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$921,485)</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$2,763,155	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$2,763,155	
6	1996 ERCs	<u>9,575</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$289	
8	Less: Utility Investment	27.00% <u>(\$78)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$211</u>	
10	Proposed Main Extension Fee Per Foot (34 feet per lot)	<u>\$6.20</u>	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	321,738	Annual Report
12	B. Number of Lots	9,575	Sch. 11 (w)
13	C. Feet per Lot (A/B)	34	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Osceola / Buena Ventura Lakes  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials							
	a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
3	b. Meter	1	\$24.91	\$40.81	\$68.37	\$190.80	\$256.52	At Cost
4	c. Couplings (Brass)	2	\$3.66	\$3.66	\$5.09	\$20.87	\$24.38	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
6	3. A & G Overhead Rate (16.76%)*		\$6.41	\$9.08	\$13.94	\$38.60	\$50.26	At Cost
7	Total		\$89.85	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
8	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$385.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
11	b. Corporation Stop	1	\$10.80	\$10.80	\$16.70	\$44.52	\$65.72	At Cost
12	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
13	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$89.78	\$127.20	At Cost
14	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)		\$13.05	\$13.05	\$18.39	\$31.63	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.86	\$340.86	\$428.82	At Cost
17	Proposed (Each)		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
20	b. Corporation Stop	1	\$10.80	\$10.60	\$18.70	\$44.52	\$65.72	At Cost
21	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
22	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)		\$8.59	\$8.59	\$10.17	\$16.39	\$22.46	At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.67	\$276.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$191.00	\$236.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$164.00	\$202.60	\$245.00	

A & G Overhead is only applied to the purchase of materials.

Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650



**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Osceola / Buenaventura Lakes  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (I) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	Description	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.81	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.66	3.66	5.09	20.87	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.80	10.80	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.87	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

**SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER**

Company: SSU / Osceola / Buenaventura Lakes  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Blise

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1996 Average Balance	Plant Capacity	Main Extension	Services & Meters	Service Installation	Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	3,219	3,219				
3	302.1 Franchises	0	0				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	0	0				Book 1, A-5
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	6,309	6,309				
8	305.2 Collecting & impounding reservoirs	10,140	10,140				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	93,138	93,138				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	43,192	43,192				
13	310.2 Power Generation Equipment	29,898	29,898				
14	311.2 Pumping Equipment	62,570	62,570				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	16,838	16,838				
18	304.3 Structures & Improvements	253,425	253,425				
19	320.3 Water Treatment Equipment	207,801	207,801				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	20,599	20,599				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	22,295	22,295				
25	330.4 Distribution Reservoirs	379,886	379,886				
26	331.4 Transmission & Distribution	3,346,063		3,346,063			
27	333.4 Services	570,367				570,367	
28	334.4 Meters & Meter Installation	1,077,834			1,077,834		
29	335.4 Hydrants	338,576		338,576			
30	339.4 Other Plant & Miscellaneous	3,785	3,785				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	24,562					
33	304.5 Structures & Improvements	250,423					
34	340.5 Office Furniture & Equipment	154,761					
35	340.51 Computer Equipment	411,661					
36	341.5 Transportation Equipment	237,664					
37	342.5 Stores Equipment	2,230					
38	343.5 Tools, Shop & Garage Equipment	86,259					
39	344.5 Laboratory Equipment	78,222					
40	345.5 Power Operated Equipment	88,792					
41	346.5 Communication Equipment	44,825					
42	347.5 Miscellaneous Equipment	20,153					
43	348.5 Other Tangible Plant	37,936					
44	Subtotal	7,935,823	1,155,195	3,684,641	1,077,834	570,367	
45	Future Costs / CWMP	0	0	0	0	0	
46	Total	7,935,823	1,155,195	3,684,641	1,077,834	570,367	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Osceola / Buenaventura Lakes  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1. A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	423	423				
8	305.2 Collecting & Impounding reservoirs	485	485				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	3,887	3,887				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	2,482	2,482				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	1,071	1,071				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0	0	0			
27	333.4 Services	0	0			0	
28	334.4 Meters & Meter Installation	0	0		0		
29	335.4 Hydrants	0	0	0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0	0				
33	304.5 Structures & Improvements	0	0				
34	340.5 Office Furniture & Equipment	0	0				
35	340.51 Computer Equipment	0	0				
36	341.5 Transportation Equipment	0	0				
37	342.5 Stores Equipment	0	0				
38	343.5 Tools, Shop & Garage Equipment	0	0				
39	344.5 Laboratory Equipment	0	0				
40	345.5 Power Operated Equipment	0	0				
41	346.5 Communication Equipment	0	0				
42	347.5 Miscellaneous Equipment	0	0				
43	348.5 Other Tangible Plant	0	0				
44	Net Non Used & Useful	8,348	8,348	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	8,348	8,348	0	0	0	
47	Total Net Plant	7,835,823	1,155,195	3,684,641	1,077,834	570,367	
48	Used & Useful Percentage	100%	99%	100%	100%	100%	

**SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER**

Company: SSU / Osceola / Buenaventura Lakes  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1991 Average Acc. Dep	Plant Capacity	Main Extension	Meters	Service Installation	Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	120	120				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	2,924	2,924				
8	305.2 Collecting & Impounding reservoirs	3,977	3,977				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	43,666	43,666				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	11,594	11,594				
13	310.2 Power Generation Equipment	23,682	23,682				
14	311.2 Pumping Equipment	48,936	48,936				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	89,171	89,171				
19	320.3 Water Treatment Equipment	120,557	120,557				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	412	412				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	7,845	7,845				
25	330.4 Distribution Reservoirs	93,007	93,007				
26	331.4 Transmission & Distribution	809,797		809,797			
27	333.4 Services	162,536				162,536	
28	334.4 Meters & Meter Installation	283,802			283,802		
29	335.4 Hydrants	111,689		111,689			
30	339.4 Other Plant & Miscellaneous	1,971	1,971				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	58,987					
34	340.5 Office Furniture & Equipment	78,491					
35	340.51 Computer Equipment	201,782					
36	341.5 Transportation Equipment	190,666					
37	342.5 Stores Equipment	818					
38	343.5 Tools, Shop & Garage Equipment	48,340					
39	344.5 Laboratory Equipment	13,957					
40	345.5 Power Operated Equipment	83,404					
41	346.5 Communication Equipment	23,201					
42	347.5 Miscellaneous Equipment	5,739					
43	346.5 Other Tangible Plant	26,622					
44	<b>Total</b>	<b>2,563,694</b>	<b>447,682</b>	<b>921,485</b>	<b>283,802</b>	<b>162,536</b>	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Osceola / Buenaventura Lakes  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	80	80				
3	302.1 Franchises	0	0				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	0	0				Book 1, B-13
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	252	252				
8	305.2 Collecting & Impounding reservoirs	203	203				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	3,101	3,101				
11	306.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1,235	1,235				
13	310.2 Power Generation Equipment	1,495	1,495				
14	311.2 Pumping Equipment	3,129	3,129				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	7,679	7,679				
19	320.3 Water Treatment Equipment	9,459	9,459				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	824	824				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	676	676				
25	330.4 Distribution Reservoirs	10,257	10,257				
26	331.4 Transmission & Distribution	77,963		77,963			
27	333.4 Services	14,259				14,259	
28	334.4 Meters & Meter Installation	53,882			53,882		
29	335.4 Hydrants	7,516		7,516			
30	339.4 Other Plant & Miscellaneous	151	151				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	6,261					
34	340.5 Office Furniture & Equipment	10,323					
35	340.51 Computer Equipment	68,674					
36	341.5 Transportation Equipment	39,619					
37	342.5 Stores Equipment	124					
38	343.5 Tools, Shop & Garage Equipment	5,391					
39	344.5 Laboratory Equipment	5,217					
40	345.5 Power Operated Equipment	8,229					
41	346.5 Communication Equipment	4,483					
42	347.5 Miscellaneous Equipment	1,344					
43	348.5 Other Tangible Plant	3,794					
44	Total Depreciation Expense	<u>345,620</u>	<u>38,541</u>	<u>85,479</u>	<u>53,882</u>	<u>14,259</u>	
45	1996 Average Depreciable Plant less Land	<u>7,894,223</u>	<u>1,138,357</u>	<u>3,684,641</u>	<u>1,077,634</u>	<u>570,367</u>	
46	Composite Depreciation Rate	<u>4.38%</u>	<u>3.39%</u>	<u>2.32%</u>	<u>5.00%</u>	<u>2.50%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Osceola / Buenaventura Lakes  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	0	0				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	0	0				Book 1, B-13
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	20	20				
8	305.2 Collecting & Impounding reservoirs	18	18				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	244	244				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	97	97				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	246	246				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	623	623	0	0	0	
46	CIAC Amortization Expense	103,409	52,477	35,898	12,262	2,952	
47	Non Used & Useful Percentage	0%	1%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	109	379	0	0	0	

**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Osceola / Buenaventura Lakes  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	377,861	74,531	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	766,045	219,389	
3	Meter Installation Fees	245,647	72,401	
4	Contributed Lines	766,045	219,389	
5	Cont. Prpty Other than Lines	1,335,625	395,199	
6	Service Installation Fees	118,075	34,117	
7	<b>TOTAL WATER CIAC</b>	<b>3,609,298</b>	<b>1,015,026</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Osceola / Buenaventura Lakes  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(6). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	7,277	1.0	7,277	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	18.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	7,277		7,277	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	1,843	1.0	1,843	
13	3/4"	0	1.5	0	
14	1"	6	2.5	19	
15	1 1/2"	5	5.0	23	
16	2"	36	8.0	288	
17	3"	0	18.0	0	
18	4"	3	25.0	75	
19	6"	1	50.0	50	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	1,895		2,298	
23	Total Number of ERCs	9,172		9,575	



**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Osceola / Buenaventura Lakes  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	9,575	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.093</u>	Note: (e)
3	Current ERCs Plus Margin Reserve	10,462	
4	Used & Useful Percentage	99.28%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	10,539	
8	Future ERCs	78	
7	Projected Average Annual Growth in ERCs	225	Sch. 12 (w)
8	Number of Years to Design Capacity	0.34	
<b>Distribution Mains:</b>			
9	1996 ERCs	9,575	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.030</u>	Note: (e)
11	Current ERC's with Margin Reserve	9,862	
12	Permitted No. of Lots/ERC's @ 12/31/96	6,725	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	6,725	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	225	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>0.00</u>	

Note (e): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Osceola / Buenaventura Lakes  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		9,575	Vol 6, Book 1
2	1997	225	9,800	Sch F-8

**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Osceola / Buenaventura Lakes  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bliss

---

(1)

Line No.	Description
1	Refer to Volume VII, Book 1 for the schedule of Developer Agreements.
2	

**SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.**

Company: SSU / Osceola / Buenaventura Lakes  
Docket No.: 950495  
Test Year Ended: 12/31/86  
Historical  Projected

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 18 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Oaceota / Buenaventura Lakes

Docket No.: 950495

Test Year Ended: 12/31/96

Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC

Schedule No. 15 (w)

Page 1 of 1

Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

**SCHEDULE OF PROPOSED PLANT EXPANSION**

Company: SSU / Osceola / Buenaventura Lakes

Docket No.: 950495

Test Year Ended: 12/31/86

Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion

FPSC

Schedule No. 16 (w)

Page 1 of 1

Preparer: Blias

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Osceola / Buenaventura Lakes  
Docket No.: 950485  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Blas

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Osceola / Buenaventura Lakes

Docket No.: 950495

Test Year Ended: 12/31/96

Historical  Projected

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC

Schedule No. 18 (w)

Page 1 of 1

Preparer: Bliss

---

(1)

Line  
No.

Description

---

- |   |  |
|---|--|
| 1 | SSU proposes to maintain the existing off-site and on-site |
| 2 | main extension policy contained in our current tariff.     |



**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Osceola / Buenaventura Lakes  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line  
No. **Water Treatment Plant / Distribution Mains**

- 1 Please refer to D-Schedules in the minimum filing requirements.
- 2 Future expansions will be financed through a combination of
- 3 debt and equity, as appropriate.
- 4

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Lake / Carlton Village  
Docket No.: 850485  
Test Year Ended: 12/31/86  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$1,403.51	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$7.12	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$236.13	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$4.63	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$80.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$1,672.64</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Lake / Carlton Village  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$295,500	\$106,445	\$12,796	\$12,762	\$427,503	Sch. 6 (w) p 1
2	Land	\$6,082				\$6,082	Sch. 6 (w) p 1
3	Depreciable Assets	\$289,417	\$106,445	\$12,796	\$12,762	\$421,420	
4	Accumulated Depreciation to Date	\$16,409	(\$6,841)	\$6,076	\$2,186	\$17,831	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$16,409	\$38,373	\$6,076	\$2,186	\$63,045	
6	Net Plant at Design Capacity	\$279,090	\$68,071	\$6,720	\$10,576	\$384,458	
7	Transmission & Distribution / Collection Lines		\$106,445			\$106,445	Sch. 8 (w)
8	Minimum Level of CIAC		100.00%			24.90%	
9	CIAC to Date	\$288	\$18,194	\$25,938	\$2,400	\$46,820	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$5	\$6,337	\$6,469	\$51	\$12,862	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$5	\$14,065	\$6,469	\$51	\$20,590	
12	Future Customers (ERC) to be Connected	0	184	0	0	49	Sch. 11 (w)
13	Composite Depreciation Rate	3.61%	2.33%			3.27%	Sch. 6 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	9.97%	
16	Requested Service Availability Charge Per ERC	\$1,403.51	\$236.13	\$90.00	\$143.00	\$1,872.64	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.10%	58.31%	N/A	N/A	30.27%	
18	Minimum Service Availability Charge Per ERC					\$1,438.46	
19	Level of CIAC at Design Capacity					24.90%	
20	Maximum Service Availability Charge Per ERC					\$5,501.91	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	179	343	149	149	223	Sch. 11 (w)
23	Current No. of Customers	179	159	149	149	149	Sch. 11 (w)
24	Annual Growth	10	10	N/A	N/A	10	Sch. 11 (w)
25	Calculation of Z	0	39	N/A	N/A	4	
26	Number of Years to Design Capacity	0.00	16.23	N/A	N/A	4.83	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Lake / Carlton Village  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (s) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 3 (w)  
Page 1 of 1  
Preparer: Bliss

	(1)	(2)	(4)
Line No.	Calculation of Proposed Plant Capacity Fees	Amount	Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Plant (Excluding General Plant)	\$295,500	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$16,409)</u>	Sch. 7 (w)
3	Net Plant In Service	\$279,090	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$279,090	
6	1996 ERCs	<u>149</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	30	Sch. 12 (w)
8	Total ERCs	179	
9	Net Plant Per ERC	\$1,559	
10	Less: Utility Investment 10.00%	<u>(\$158)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$1,404</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 197 Gallons Per ERC)	<u>\$7.12</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption in Gallons	10,872,574	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	149	Sch. 10 (w)
15	Consumption Per ERC	71,789	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>197</u>	

**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
**- Based on Used and Useful Historical Plant -**

Company: SSU / Lake / Carlton Village  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 4 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1)	(2)	(3)
Calculation of Proposed Main Extension Charges		Amount	Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Mains	\$106,445	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>\$8,841</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$113,286	
4	Used & Useful %	<u>42.4%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$48,089	
6	1996 ERCs	<u>149</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$323	
8	Less: Utility Investment	27.00% <u>(\$87)</u>	
9	Proposed Main Extension Fee Per ERC	<u><u>\$236</u></u>	
10	Proposed Main Extension Fee Per Foot (51 feet per lot)	<u><u>\$4.63</u></u>	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	7,830	Annual Report
12	B. Number of Lots	149	Sch. 11 (w)
13	C. Feet per Lot (A/B)	51	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Lake / Carlton Village  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (i) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials							
3	a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
4	b. Meter	1	\$24.91	\$40.81	\$68.37	\$190.80	\$256.52	At Cost
5	c. Couplings (Brass)	2	\$3.66	\$3.66	\$5.09	\$20.87	\$24.38	At Cost
6	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
7	3. A & G Overhead Rate (16.76%)*		\$6.41	\$9.08	\$13.94	\$38.80	\$50.26	At Cost
7	Total		\$89.85	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
8	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$388.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials							
11	a. Tapping Saddle 6"	1	\$22.28	\$22.28	\$22.28	\$22.28	\$22.28	At Cost
12	b. Corporation Stop	1	\$10.80	\$10.80	\$18.70	\$44.52	\$65.72	At Cost
13	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
14	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$89.76	\$127.20	At Cost
15	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
16	3. A & G Overhead Rate (16.76%)		\$13.05	\$13.05	\$16.39	\$31.63	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.66	\$340.86	\$426.82	At Cost
17	Proposed (Each)		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials							
20	a. Tapping Saddle 6"	1	\$22.28	\$22.28	\$22.28	\$22.28	\$22.28	At Cost
21	b. Corporation Stop	1	\$10.80	\$10.80	\$18.70	\$44.52	\$65.72	At Cost
22	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
23	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
24	3. A & G Overhead Rate (16.76%)		\$8.59	\$8.59	\$10.17	\$16.39	\$22.48	At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.87	\$276.94	At Cost
25	Proposed (Each)		\$180.00	\$190.00	\$191.00	\$235.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$154.00	\$202.80	\$245.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Lake / Carlton Village  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.80	258.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 6")		22.28	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.80	10.80	18.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	63.80	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

- Labor includes insurance, fringe benefits, etc. at 34%.
- Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
- Unit prices as quoted by reputed vendor in Orlando area.
- Price of materials include applicable state sales tax of 6.00%

**SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER**

Company: SSU / Lake / Carlton Village  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3, Book 1, A-5
3	302.1 Franchises	997	997				
4	339.1 Other Plant & Miscellaneous	137	137				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	5,781	5,781				
7	304.2 Structures & Improvements	5,603	5,603				
8	305.2 Collecting & Impounding reservoirs	66	66				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	48,352	48,352				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	13	13				
13	310.2 Power Generation Equipment	33,128	33,128				
14	311.2 Pumping Equipment	42,624	42,624				
15	339.2 Other Plant & Miscellaneous	-9	-9				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	569	569				
18	304.3 Structures & Improvements	4,397	4,397				
19	320.3 Water Treatment Equipment	29,313	29,313				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	302	302				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	1	1				
24	304.4 Structures & Improvements	29	29				
25	330.4 Distribution Reservoirs	123,986	123,986				
26	331.4 Transmission & Distribution	106,345		106,345			
27	333.4 Services	12,762				12,762	
28	334.4 Meters & Meter Installation	12,796			12,796		
29	335.4 Hydrants	99		99			
30	339.4 Other Plant & Miscellaneous	212	212				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	360					
33	304.5 Structures & Improvements	3,669					
34	340.5 Office Furniture & Equipment	2,268					
35	340.51 Computer Equipment	6,036					
36	341.5 Transportation Equipment	3,482					
37	342.5 Stores Equipment	33					
38	343.5 Tools, Shop & Garage Equipment	1,264					
39	344.5 Laboratory Equipment	1,146					
40	345.5 Power Operated Equipment	1,448					
41	346.5 Communication Equipment	657					
42	347.5 Miscellaneous Equipment	295					
43	348.5 Other Tangible Plant	556					
44	Subtotal	448,717	295,500	106,445	12,796	12,762	
45	Future Costs / CWP	0	0	0	0	0	
46	Total	448,717	295,500	106,445	12,796	12,762	



SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / Carlton Village  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Elias

Line No.	(1) Account No. and Name	(2) 1998 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3.
3	302.1 Franchises	0	0				Book 1. A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	61,260		81,260			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	61,260	0	61,260	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	61,260	0	61,260	0	0	
47	Total Net Plant	448,717	295,500	108,445	12,796	12,782	
48	Used & Useful Percentage	86%	100%	42%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / Carlton Village  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	-1	-1				
3	302.1 Franchises	253	253				MFR Vol. 3.
4	339.1 Other Plant & Miscellaneous	45	45				Book 1, A-9
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	3,179	3,179				
8	305.2 Collecting & Impounding reservoirs	28	28				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	1,854	1,854				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	2	2				
13	310.2 Power Generation Equipment	4,887	4,887				
14	311.2 Pumping Equipment	6,370	6,370				
15	339.2 Other Plant & Miscellaneous	-2	-2				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	793	793				
19	320.3 Water Treatment Equipment	3,140	3,140				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	6	6				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	9	9				
25	330.4 Distribution Reservoirs	-4,068	-4,068				
26	331.4 Transmission & Distribution	-8,867		-8,867			
27	333.4 Services	2,186				2,186	
28	334.4 Meters & Meter Installation	6,076			6,076		
29	335.4 Hydrants	28		28			
30	339.4 Other Plant & Miscellaneous	116	116				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	864					
34	340.5 Office Furniture & Equipment	1,120					
35	340.51 Computer Equipment	2,856					
36	341.5 Transportation Equipment	2,794					
37	342.5 Stores Equipment	12					
38	343.5 Tools, Shop & Garage Equipment	679					
39	344.5 Laboratory Equipment	204					
40	345.5 Power Operated Equipment	1,222					
41	346.5 Communication Equipment	340					
42	347.5 Miscellaneous Equipment	84					
43	348.5 Other Tangible Plant	393					
44	Total	28,501	16,409	-8,841	6,076	2,186	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / Carlton Village  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extensalon	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	25	25				MFR Vol. 3, Book 1, B-13
4	339.1 Other Plant & Miscellaneous	5	5				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	170	170				
8	305.2 Collecting & Impounding reservoirs	1	1				
9	306.2 Lake, River & Other intakes	0	0				
10	307.2 Wells & Springs	1,810	1,810				
11	306.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	1,856	1,856				
14	311.2 Pumping Equipment	2,131	2,131				
15	339.2 Other Plant & Miscellaneous	0	0				
18	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	133	133				
19	320.3 Water Treatment Equipment	1,334	1,334				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	12	12				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & improvements	1	1				
25	330.4 Distribution Reservoirs	3,348	3,348				
26	331.4 Transmission & Distribution	2,478		2,478			
27	333.4 Services	319				319	
28	334.4 Meters & Meter Installation	640			640		
29	335.4 Hydrants	2		2			
30	339.4 Other Plant & Miscellaneous	8	8				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	92					
34	340.5 Office Furniture & Equipment	151					
35	340.51 Computer Equipment	1,008					
36	341.5 Transportation Equipment	581					
37	342.5 Stores Equipment	2					
38	343.5 Tools, Shop & Garage Equipment	79					
39	344.5 Laboratory Equipment	78					
40	345.5 Power Operated Equipment	121					
41	346.5 Communication Equipment	88					
42	347.5 Miscellaneous Equipment	20					
43	348.5 Other Tangible Plant	58					
44	Total Depreciation Expense	16,123	10,434	2,480	640	319	
45	1996 Average Depreciable Plant less Land	442,006	289,149	106,445	12,796	12,762	
46	Composite Depreciation Rate	3.65%	3.81%	2.33%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / Carlton Village  
 Docket No.: 950465  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	0	0				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	0	0				Book 1, B-13
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	1,341		1,341			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	1,341	0	1,341	0	0	
46	CIAC Amortization Expense	1,803	50	396	1,297	60	
47	Non Used & Useful Percentage	14%	0%	58%	0%	0%	
48	Non Used & Useful Amortization Expense	248	0	228	0	0	

**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Lake / Carlton Village  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (i) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (i).

FPSC  
 Schedule No. 0 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	288	5	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	16,994	6,155	
3	Meter Installation Fees	25,938	6,469	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	1,200	162	
6	Service Installation Fees	2,400	51	
7	<b>TOTAL WATER CIAC</b>	<b>46,820</b>	<b>12,862</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Lake / Carlton Village  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(6). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

(1)	(2)	(3)	(4)	(5)	
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	148	1.0	148	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	1	
6	3"	0	18.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	148		149	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	18.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	<b>Total Number of ERCs</b>	148		149	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

Company: SSU / Lake / Carlton Village  
 Docket No.: 850495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	149	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.206</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	179	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	179	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	10	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
<b>Distribution Mains:</b>			
9	1996 ERCs	149	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.069</u>	Note: (a)
11	Current ERC's with Margin Reserve	159	
12	Permitted No. of Lots/ERC's @ 12/31/96	343	MFR Vol 6. Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	343	
15	Future ERCs	184	
16	Projected Average Annual Growth in ERCs	10	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>18.23</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Lake / Carlton Village  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		149	Vol 6, Book 1 Sch F-8
2	1997	10	159	
3	1998	10	169	
4	1999	10	179	
5	2000	10	189	
6	2001	10	199	
7	2002	10	209	
8	2003	10	219	
9	2004	10	229	
10	2005	10	240	
11	2006	10	250	
12	2007	10	260	
13	2008	10	270	
14	2009	10	280	
15	2010	10	290	
18	2011	10	300	
17	2012	10	310	
18	2013	10	320	
19	2014	10	330	
20	2015	10	341	
21	2018	10	351	



**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Lake / Carlton Village  
Docket No.: 950495  
Test Year Ended: 12/31/86  
Historical  Projected

Explanation: Rule 25-30.565 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bliss

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(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Lake / Carlton Village  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Lake / Carlton Village  
Docket No.: 950485  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Bias

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(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Lake / Carlton Village  
Docket No.: 950495  
Test Year Ended: 12/31/86  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by  
a registered professional engineer showing the cost, by  
Uniform System of Accounting account numbers, and  
capacity of proposed plant expansion

FPSC  
Schedule No. 16 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Lake / Carlton Village  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Lake / Carlton Village  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

---

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Lake / Carlton Village  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line  
No.

Water Treatment Plant / Distribution Mains

- 
- 1 Please refer to D-Schedules in the minimum filing requirements.
  - 2 Future expansions will be financed through a combination of
  - 3 debt and equity, as appropriate.
  - 4

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Seminole / Chuluota  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Service Availability Charge	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$852.83	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$3.22	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$691.94	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$9.81	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (6/8" meter)</b>	\$225.00	\$1,577.77	



TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Seminole / Chuluota  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$736,528	\$609,581	\$61,015	\$45,006	\$1,455,130	Sch. 6 (w) p 1
2	Land	\$1,741				\$1,741	Sch. 6 (w) p 1
3	Depreciable Assets	\$737,787	\$609,581	\$61,015	\$45,006	\$1,453,390	
4	Accumulated Depreciation to Date	\$183,185	(\$66,684)	\$28,601	\$6,639	\$153,941	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$209,555	\$265,459	\$28,601	\$8,839	\$512,454	
6	Net Plant at Design Capacity	\$529,973	\$344,122	\$32,415	\$36,167	\$942,677	
7	Transmission & Distribution / Collection Lines		\$609,581			\$609,581	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			41.89%	
9	CIAC to Date	\$571	\$159,025	\$17,761	\$6,325	\$183,682	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$13	\$86,514	\$3,451	\$615	\$90,593	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$33	\$173,162	\$3,451	\$615	\$177,262	
12	Future Customers (ERC) to be Connected	12	328	0	0	154	Sch. 11 (w)
13	Composite Depreciation Rate	4.34%	2.33%			3.43%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	3.67%	
16	Requested Service Availability Charge Per ERC	\$652.83	\$691.94	\$90.00	\$143.00	\$1,577.77	Sch. 1 (w)
17	Level of CIAC at Design Capacity	1.49%	43.77%	N/A	N/A	21.63%	
18	Minimum Service Availability Charge Per ERC					\$3,103.88	
19	Level of CIAC at Design Capacity					41.89%	
20	Maximum Service Availability Charge Per ERC					\$5,597.50	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	767	1,055	713	713	697	Sch. 11 (w)
23	Current No. of Customers	755	727	713	713	713	Sch. 11 (w)
24	Annual Growth	14	14	N/A	N/A	14	Sch. 11 (w)
25	Calculation of Z	0	90	N/A	N/A	29	
26	Number of Years to Design Capacity	0.82	23.41	N/A	N/A	11.03	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Seminole / Chuluota  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 3 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
	<b>1996 Average Balance:</b>		
1	Gross Book Value - Plant (Excluding General Plant)	\$739,528	Sch. 8 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$183,185)</u>	Sch. 7 (w)
3	Net Plant in Service	\$556,343	
4	Used & Useful %	<u>98.50%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$547,981	
6	1996 ERCs	<u>713</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	42	Sch. 12 (w)
8	Total ERCs	755	
9	Net Plant Per ERC	\$725	
10	Less: Utility Investment 10.00%	<u>(\$73)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$853</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 203 Gallons Per ERC)	<u>\$3.22</u>	
	<b>Calculation of Gallons Per ERC</b>		
13	Total Consumption in Gallons	52,934,183	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	713	Sch. 10 (w)
15	Consumption Per ERC	74,184	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>203</u>	

**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
**- Based on Used and Useful Historical Plant -**

Company: SSU / Seminole / Chuluota  
Docket No.: 950495  
Test Year Ended: 12/31/06  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 4 (w)  
Page 1 of 1  
Preparer: Bias

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Mains	\$609,581	Sch. 8 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>\$68,684</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$676,265	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$676,265	
6	1996 ERCs	<u>713</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$948	
8	Less: Utility Investment	27.00% <u>(\$256)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$692</u>	
10	Proposed Main Extension Fee Per Foot (72 feet per lot)	<u>\$9.61</u>	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	51,577	Annual Report
12	B. Number of Lots	713	Sch. 11 (w)
13	C. Feet per Lot (A/B)	72	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Seminole / Chuluota  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials							
	a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
3	b. Meter	1	\$24.91	\$40.81	\$68.37	\$160.80	\$256.52	At Cost
4	c. Couplings (Brass)	2	\$3.66	\$3.66	\$5.09	\$20.67	\$24.38	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *		\$6.41	\$9.08	\$13.64	\$38.60	\$50.26	At Cost
7	Total		\$69.85	\$106.42	\$142.30	\$314.07	\$395.31	At Cost
8	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$385.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
11	b. Corporation Stop	1	\$10.60	\$10.60	\$16.70	\$44.52	\$65.72	At Cost
12	c. Poly Tubing (Hymot)	30	\$5.70	\$5.70	\$9.00	\$16.30	\$33.30	At Cost
13	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$89.76	\$127.20	At Cost
14	e. U-Branch (Double Serv	1	\$13.69	\$13.69	\$13.69	\$13.69	\$13.69	At Cost
15	3. A & G Overhead Rate (16.76%)		\$13.05	\$13.05	\$16.39	\$31.63	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.66	\$340.66	\$426.62	At Cost
17	Proposed (Each)		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
20	b. Corporation Stop	1	\$10.60	\$10.60	\$16.70	\$44.52	\$65.72	At Cost
21	c. Poly Tubing (Hymot)	30	\$5.70	\$5.70	\$9.00	\$16.30	\$33.30	At Cost
22	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)		\$8.59	\$8.59	\$10.17	\$16.39	\$22.46	At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.67	\$276.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$191.00	\$235.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$164.00	\$202.60	\$245.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Seminole / Chuluota  
 Docket No.: 850485  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Blisa

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	180.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
8	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 8.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Seminole / Chuluota  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1996 Average Balance	Plant Capacity	Main Extension	Services & Meters	Service Installation	Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	1,895	1,895				MFR Vol. 3, Book 1, A-5
4	339.1 Other Plant & Miscellaneous	2,689	2,689				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	150	150				
7	304.2 Structures & Improvements	15,892	15,892				
8	305.2 Collecting & Impounding reservoirs	9,908	9,908				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	27,178	27,178				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	131	131				
13	310.2 Power Generation Equipmant	2,975	2,975				
14	311.2 Pumping Equipment	122,916	122,916				
15	339.2 Other Plant & Miscellaneous	1,915	1,915				
18	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	7	7				
18	304.3 Structures & Improvements	18,183	18,183				
19	320.3 Water Treatment Equipment	484,075	484,075				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	1,591	1,591				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	9	9				
24	304.4 Structures & Improvements	871	871				
25	330.4 Distribution Reservoirs	50,790	50,790				
26	331.4 Transmission & Distribution	597,124		597,124			
27	333.4 Services	45,006				45,006	
28	334.4 Meters & Meter Installation	81,015			81,015		
29	335.4 Hydrants	12,457		12,457			
30	339.4 Other Plant & Miscellaneous	993	993				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	1,897					
33	304.5 Structures & Improvements	19,337					
34	340.5 Office Furniture & Equipment	11,950					
35	340.51 Computer Equipment	31,811					
36	341.5 Transportation Equipment	18,352					
37	342.5 Store Equipment	172					
38	343.5 Tools, Shop & Garage Equipment	6,681					
39	344.5 Laboratory Equipment	8,040					
40	345.5 Power Operated Equipment	7,629					
41	346.5 Communication Equipment	3,481					
42	347.5 Miscellaneous Equipment	1,556					
43	348.5 Other Tangible Plant	2,929					
44	Subtotal	1,566,926	739,528	609,581	61,015	45,006	
45	Future Costs / CWP	0	0	0	0	0	
46	Total	1,566,926	739,528	609,581	61,015	45,006	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Seminole / Chuluota  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1998 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	0	0				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	0	0				Book 1, A-5
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	9,262	9,262				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	48	48				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	1,805	1,805				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	11,115	11,115	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	11,115	11,115	0	0	0	
47	Total Net Plant	1,566,928	739,528	609,581	81,015	45,006	
48	Used & Useful Percentage	99%	98%	100%	100%	100%	

**SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER**

Company: SSU / Seminola / Chuluota  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchisee	463	463				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	1,510	1,510				Book 1, A-9
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	7,028	7,028				
8	305.2 Collecting & Impounding reservoirs	3,462	3,462				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	8,494	8,494				
11	306.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	35	35				
13	310.2 Power Generation Equipment	1,463	1,463				
14	311.2 Pumping Equipment	62,180	62,180				
15	339.2 Other Plant & Miscellaneous	1,204	1,204				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	6,075	6,075				
19	320.3 Water Treatment Equipment	88,375	88,375				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	32	32				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	345	345				
25	330.4 Distribution Reservoirs	2,090	2,090				
26	331.4 Transmission & Distribution	-66,128		-66,128			
27	333.4 Services	6,839				8,839	
28	334.4 Meters & Meter Installation	28,601			28,601		
29	335.4 Hydrants	1,444		1,444			
30	339.4 Other Plant & Miscellaneous	410	410				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	4,555					
34	340.5 Office Furniture & Equipment	5,907					
35	340.51 Computer Equipment	15,561					
36	341.5 Transportation Equipment	14,723					
37	342.5 Stores Equipment	63					
38	343.5 Tools, Shop & Garage Equipment	3,578					
39	344.5 Laboratory Equipment	1,078					
40	345.5 Power Operated Equipment	6,440					
41	346.5 Communication Equipment	1,791					
42	347.5 Miscellaneous Equipment	443					
43	346.5 Other Tangible Plant	2,071					
44	<b>Total</b>	<b>210,171</b>	<b>183,185</b>	<b>-66,684</b>	<b>28,601</b>	<b>8,839</b>	



SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Seminole / Chuluota  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1998 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	42	42				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	107	107				Book 1, B-13
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	475	475				
6	305.2 Collecting & Impounding reservoirs	198	198				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	905	905				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	4	4				
13	310.2 Power Generation Equipment	149	149				
14	311.2 Pumping Equipment	6,146	6,146				
15	339.2 Other Plant & Miscellaneous	77	77				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	490	490				
19	320.3 Water Treatment Equipment	22,025	22,025				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	64	64				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	20	20				
25	330.4 Distribution Reservoirs	1,371	1,371				
26	331.4 Transmission & Distribution	13,913		13,913			
27	333.4 Services	1,125				1,125	
28	334.4 Meters & Meter Installation	3,051			3,051		
29	335.4 Hydrants	277		277			
30	339.4 Other Plant & Miscellaneous	40	40				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	483					
34	340.5 Office Furniture & Equipment	797					
35	340.51 Computer Equipment	5,303					
36	341.5 Transportation Equipment	3,059					
37	342.5 Stores Equipment	10					
38	343.5 Tools, Shop & Garage Equipment	416					
39	344.5 Laboratory Equipment	403					
40	345.5 Power Operated Equipment	635					
41	346.5 Communication Equipment	346					
42	347.5 Miscellaneous Equipment	104					
43	348.5 Other Tangible Plant	293					
44	Total Depreciation Expense	62,328	32,113	14,190	3,051	1,125	
45	1998 Average Depreciable Plant less Land	1,564,863	739,362	609,581	61,015	45,008	
46	Composite Depreciation Rate	3.98%	4.34%	2.33%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Seminole / Chuluota  
 Docket No.: 850485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3.
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	449	449				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	2	2				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	183	183				
15	339.2 Other Plant & Miscellaneous	0	0				
18	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	634	634	0	0	0	
46	CIAC Amortization Expense	6,498	5,268	184	888	158	
47	Non Used & Useful Percentage	1%	2%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	46	79	0	0	0	

**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Seminole / Chuluota  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	571	13	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	4,428	1,128	
3	Meter Installation Fees	17,761	3,451	
4	Contributed Lines	3,488	488	
5	Cont. Prpty Other than Lines	151,108	84,902	
6	Service Installation Fees	8,325	615	
7	<b>TOTAL WATER CIAC</b>	<b>183,682</b>	<b>90,593</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Seminole / Chuluota  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

(1)	(2)	(3)	(4)	(5)	
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	873	1.0	873	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	3	2.5	8	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	18.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	<b>Subtotal</b>	<b>878</b>		<b>880</b>	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	4	1.0	4	
13	3/4"	0	1.5	0	
14	1"	2	2.5	5	
15	1 1/2"	0	5.0	0	
16	2"	1	8.0	8	
17	3"	1	18.0	18	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	<b>Subtotal</b>	<b>8</b>		<b>33</b>	
23	<b>Total Number of ERCs</b>	<b>684</b>		<b>713</b>	

**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Seminole / Chuluota  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	713	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.058</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	755	
4	Used & Useful Percentage	98.50%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	767	
6	Future ERCs	12	
7	Projected Average Annual Growth in ERCs	14	Sch. 12 (w)
8	Number of Years to Design Capacity	0.82	
<b>Distribution Mains:</b>			
9	1996 ERCs	713	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.019</u>	Note: (a)
11	Current ERC's with Margin Reserve	727	
12	Permitted No. of Lots/ERC's @ 12/31/96	1,055	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	1,055	
15	Future ERCs	328	
16	Projected Average Annual Growth in ERCs	14	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>23.41</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Seminole / Chuluota  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		713	
2	1997	14	727	Vol 6, Book 1
3	1998	14	741	Sch F-8
4	1999	14	755	
5	2000	14	769	
6	2001	14	783	
7	2002	14	797	
8	2003	14	811	
9	2004	14	825	
10	2005	14	839	
11	2006	14	853	
12	2007	14	867	
13	2008	14	881	
14	2009	14	895	
15	2010	14	909	
16	2011	14	923	
17	2012	14	937	
18	2013	14	951	
19	2014	14	965	
20	2015	14	979	
21	2016	14	993	
22	2017	14	1,007	
23	2018	14	1,021	
24	2019	14	1,035	
25	2020	14	1,049	
26	2021	14	1,063	

**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Seminole / Chuluota  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

**SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.**

Company: SSU / Seminole / Chuluota  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VII, Book 1.
2	
3	



**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Seminole / Chuluota  
Docket No.: 950465  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

<u>Line No.</u>	<u>Description</u>
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

**SCHEDULE OF PROPOSED PLANT EXPANSION**

Company: SSU / Seminole / Chuluota  
Docket No.: 950465  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by  
a registered professional engineer showing the cost, by  
Uniform System of Accounting account numbers, and  
capacity of proposed plant expansion

FPSC  
Schedule No. 16 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Seminole / Chuluota  
Docket No.: 950495  
Test Year Ended: 12/31/86  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Seminole / Chuluota  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

---

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Seminole / Chuluota  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.685 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line  
No.

Water Treatment Plant / Distribution Mains

- 
- 1 Please refer to D-Schedules in the minimum filing requirements.
  - 2 Future expansions will be financed through a combination of
  - 3 debt and equity, as appropriate.
  - 4

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Marion / Citrus Park  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$105.20	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.60	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$92.45	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.93	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(8) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$430.65</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Marion / Citrus Park  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$43,115	\$75,410	\$12,730	(\$10,798)	\$120,457	Sch. 6 (w) p 1
2	Land	\$2,850				\$2,850	Sch. 6 (w) p 1
3	Depreciable Assets	\$40,466	\$75,410	\$12,730	(\$10,798)	\$117,807	
4	Accumulated Depreciation to Date	(\$360)	\$28,857	(\$507)	(\$15,025)	\$12,985	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	(\$360)	\$28,857	(\$507)	(\$15,025)	\$12,985	
6	Net Plant at Design Capacity	\$43,476	\$46,553	\$13,237	\$4,227	\$107,492	
7	Transmission & Distribution / Collection Lines		\$75,410			\$75,410	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			62.60%	
9	CIAC to Date	\$11,526	\$111,674	\$3,919	\$146	\$127,267	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$6,110	\$44,154	\$1,882	(\$16)	\$51,930	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$6,110	\$44,154	\$1,882	(\$16)	\$51,930	
12	Future Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	3.71%	2.33%			2.83%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	70.09%	
16	Requested Service Availability Charge Per ERC	\$105.20	\$92.45	\$90.00	\$143.00	\$430.65	Sch. 1 (w)
17	Level of CIAC at Design Capacity	12.46%	145.04%	N/A	N/A	70.09%	
18	Minimum Service Availability Charge Per ERC					\$0.00	
19	Level of CIAC at Design Capacity					62.60%	
20	Maximum Service Availability Charge Per ERC					\$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	381	335	368	368	352	Sch. 11 (w)
23	Current No. of Customers	381	372	368	368	368	Sch. 11 (w)
24	Annual Growth	4	4	N/A	N/A	4	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	0.00	N/A	N/A	0.00	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Marlon / Citrus Park  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (a) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 3 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Plant (Excluding General Plant)	\$43,115	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>\$360</u>	Sch. 7 (w)
3	Net Plant In Service	\$43,476	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$43,476	
6	1996 ERCs	<u>368</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	4	Sch. 12 (w)
8	Total ERCs	372	
9	Net Plant Per ERC	\$117	
10	Less: Utility Investment 10.00%	<u>(\$12)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$105</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 174 Gallons Per ERC )	<u>\$0.60</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption in Gallons	23,382,778	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	368	Sch. 10 (w)
15	Consumption Per ERC	63,612	
16	Divide by 365 Days	<u>385</u>	
17	Gallons Per Day Per ERC	<u>174</u>	



**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
 - Based on Used and Useful Historical Plant -

Company: SSU / Marion / Citrus Park  
 Docket No.: 850495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 4 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Mains	\$75,410	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$28,857)</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$46,553	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$46,553	
6	1996 ERCs	<u>368</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$127	
8	Less: Utility Investment	27.00% <u>(\$34)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$92</u>	
10	Proposed Main Extension Fee Per Foot (48 feet per lot)	<u>\$1.93</u>	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	17,681	Annual Report
12	B. Number of Lots	368	Sch. 11 (w)
13	C. Feet per Lot (A/B)	48	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Marion / Citrus Park  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials							
	a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
3	b. Meter	1	\$24.91	\$40.81	\$68.37	\$190.80	\$256.52	At Cost
4	c. Couplings (Brass)	2	\$3.66	\$3.66	\$5.09	\$20.67	\$24.38	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *		\$6.41	\$9.08	\$13.94	\$38.60	\$50.28	At Cost
7	Total		\$89.65	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
8	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$336.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
11	b. Corporation Stop	1	\$10.60	\$10.60	\$16.70	\$44.52	\$65.72	At Cost
12	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$16.30	\$33.30	At Cost
13	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$89.76	\$127.20	At Cost
14	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)		\$13.05	\$13.05	\$16.38	\$31.63	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.66	\$340.66	\$426.62	At Cost
17	Proposed (Each)		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
20	b. Corporation Stop	1	\$10.60	\$10.60	\$16.70	\$44.52	\$65.72	At Cost
21	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$16.30	\$33.30	At Cost
22	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)		\$8.59	\$8.59	\$10.17	\$16.39	\$22.48	At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.67	\$276.94	At Cost
25	Proposed (Each)		\$130.00	\$130.00	\$191.00	\$235.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$164.00	\$202.50	\$246.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Marion / Citrus Park  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (i) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.90	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.68	3.68	5.09	20.67	24.36	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 8")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymot)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. et 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Marion / Citrus Park  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	304	304				MFR Vol. 3, Book 1, A-5
4	339.1 Other Plant & Miscellaneous	417	417				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	1,809	1,809				
7	304.2 Structures & Improvements	-2,246	-2,246				
8	305.2 Collecting & Impounding reservoirs	31	31				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	3,025	3,025				
11	306.2 Infiltration Galleries & Tunnets	0	0				
12	309.2 Supply Mains	79	79				
13	310.2 Power Generation Equipment	877	877				
14	311.2 Pumping Equipment	-20,304	-20,304				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	5	5				
18	304.3 Structures & Improvements	1,328	1,328				
19	320.3 Water Treatment Equipment	44,550	44,550				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	841	841				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	6	6				
24	304.4 Structures & Improvements	284	284				
25	330.4 Distribution Reservoirs	11,834	11,834				
26	331.4 Transmission & Distribution	75,149		75,149			
27	333.4 Services	-10,798				-10,798	
28	334.4 Meters & Meter Installation	12,730			12,730		
29	335.4 Hydrants	261		261			
30	339.4 Other Plant & Miscellaneous	475	475				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	1,003					
33	304.5 Structures & Improvements	10,222					
34	340.5 Office Furniture & Equipment	6,317					
35	340.51 Computer Equipment	18,818					
36	341.5 Transportation Equipment	9,701					
37	342.5 Stores Equipment	91					
38	343.5 Tools, Shop & Garage Equipment	3,521					
39	344.5 Laboratory Equipment	3,193					
40	345.5 Power Operated Equipment	4,033					
41	348.5 Communication Equipment	1,830					
42	347.5 Miscellaneous Equipment	823					
43	348.5 Other Tangible Plant	1,548					
44	Subtotal	179,554	43,115	75,410	12,730	-10,798	
45	Future Costs / CWP	0	0	0	0	0	
46	Total	179,554	43,115	75,410	12,730	-10,798	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Marion / Citrus Park  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	179,554	43,115	75,410	12,730	-10,798	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Marion / Citrus Park  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	78	78				MFR Vol. 3, Book 1, A-9
4	339.1 Other Plant & Miscellaneous	116	118				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
8	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	-2,459	-2,459				
8	305.2 Collecting & Impounding reservoirs	6	6				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	51	51				
11	306.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	19	19				
13	310.2 Power Generation Equipment	310	310				
14	311.2 Pumping Equipment	-27,865	-27,865				
15	339.2 Other Plant & Miscellaneous	-7	-7				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	539	539				
19	320.3 Water Treatment Equipment	27,401	27,401				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	17	17				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	137	137				
25	330.4 Distribution Reservoirs	1,053	1,053				
26	331.4 Transmission & Distribution	28,820		28,820			
27	333.4 Services	-15,025				-15,025	
28	334.4 Meters & Meter Installation	-507					
29	335.4 Hydrants	37		37			
30	339.4 Other Plant & Miscellaneous	244	244				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	2,408					
34	340.5 Office Furniture & Equipment	3,122					
35	340.51 Computer Equipment	8,236					
36	341.5 Transportation Equipment	7,783					
37	342.5 Stores Equipment	34					
38	343.5 Tools, Shop & Garage Equipment	1,892					
39	344.5 Laboratory Equipment	570					
40	345.5 Power Operated Equipment	3,405					
41	346.5 Communication Equipment	947					
42	347.5 Miscellaneous Equipment	234					
43	346.5 Other Tangible Plant	1,095					
44	Total	42,690	-360	28,857	-507	-15,025	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Marion / Citrus Park  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	8	8				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	17	17				Book 1, B-13
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	-68	-68				
8	305.2 Collecting & Impounding reservoirs	1	1				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	101	101				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	2	2				
13	310.2 Power Generation Equipment	44	44				
14	311.2 Pumping Equipment	-1,015	-1,015				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	40	40				
19	320.3 Water Treatment Equipment	2,027	2,027				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	34	34				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	9	9				
25	330.4 Distribution Reservoirs	314	314				
26	331.4 Transmission & Distribution	1,751		1,751			
27	333.4 Services	-270				-270	
28	334.4 Meters & Meter Installation	636			636		
29	335.4 Hydrants	6		6			
30	339.4 Other Plant & Miscellaneous	19	19				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	256					
34	340.5 Office Furniture & Equipment	421					
35	340.51 Computer Equipment	2,803					
36	341.5 Transportation Equipment	1,617					
37	342.5 Stores Equipment	5					
38	343.5 Tools, Shop & Garage Equipment	220					
39	344.5 Laboratory Equipment	213					
40	345.5 Power Operated Equipment	336					
41	346.5 Communication Equipment	183					
42	347.5 Miscellaneous Equipment	55					
43	348.5 Other Tangible Plant	155					
44	Total Depreciation Expense	9,920	1,533	1,757	636	-270	
45	1996 Average Depreciable Plant less Land	176,731	41,295	75,410	12,730	-10,798	
46	Composite Depreciation Rate	5.61%	3.71%	2.33%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Marion / Citrus Park  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrents	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	3,244	441	2,603	196	4	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	



**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Marion / Citrus Park  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (f).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	11,528	8,110	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	106,430	43,647	
3	Meter Installation Fees	3,919	1,682	
4	Contributed Lines	4,846	453	
5	Cont. Prpty Other than Lines	388	54	
6	Service Installation Fees	146	-16	
7	<b>TOTAL WATER CIAC</b>	<b>127,267</b>	<b>51,830</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Marion / Citrus Park  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	350	1.0	350	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
8	3"	0	18.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	350		350	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	15	1.0	15	
13	3/4"	0	1.5	0	
14	1"	1	2.5	3	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	18.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	18		18	
23	<b>Total Number of ERCs</b>	<b>368</b>		<b>368</b>	

**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Marion / Citrus Park  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	368	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.037</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	381	
4	Used & Useful Percentage	100.00%	Sch. 8 (w), p 2
5	Plant Capacity in ERCs	381	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	4	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
<b>Distribution Mains:</b>			
9	1996 ERCs	368	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.012</u>	Note: (a)
11	Current ERC's with Margin Reserve	372	
12	Permitted No. of Lots/ERC's @ 12/31/96	335	MFR Vol 8, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	335	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	4	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>0.00</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 8, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Marion / Citrus Park  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC'e	Total ERC'e	Supporting Schedules
1	1996		368	Vol 6, Book 1
2	1997	4	372	Sch F-8

**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Marion / Citrus Park

Docket No.: 850485

Test Year Ended: 12/31/96

Historical  Projected

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC

Schedule No. 13 (w)

Page 1 of 1

Preparer: Biiss

(1)

Line No.	Description
1	Refer to Volume VII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Marion / Citrus Park  
Docket No.: 950495  
Test Year Ended: 12/31/86  
Historical  Projected

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Marion / Citrus Park  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical  Projected

Explanation: Rule 25-30.585 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

**SCHEDULE OF PROPOSED PLANT EXPANSION**

Company: SSU / Marion / Citrus Park  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (a) A detailed statement by  
a registered professional engineer showing the cost, by  
Uniform System of Accounting account numbers, and  
capacity of proposed plant expansion

FPSC  
Schedule No. 16 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	



**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Marlon / Citrus Park  
Docket No.: 950485  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (c) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VII, Book 1
2	

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY

Company: SSU / Marion / Citrus Park  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

---

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Marion / Citrus Park  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line No.	Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropriate.
4	

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Citrus / Citrus Springs  
Docket No.: 050495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Blise

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	\$150.00	\$87.44	Sch. 3 (w)
2	Per Gallon Equivalent	\$0.43	\$0.49	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	\$350.00	\$875.12	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.71	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$81.00	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	\$118.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$178.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	\$292.00	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$203.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	\$267.00	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	\$267.00	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	\$267.00	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fee:</b>	ACTUAL COST	ACTUAL COST	
16	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$784.43</b>	<b>\$995.56</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Citrus / Citrus Springs  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$372,091	\$4,432,101	\$224,243	\$339,829	\$5,368,063	Sch. 6 (w) p 1
2	Land	\$9,600				\$9,600	Sch. 6 (w) p 1
3	Depreciable Assets	\$362,491	\$4,432,101	\$224,243	\$339,829	\$5,358,463	
4	Accumulated Depreciation to Date	\$150,620	\$523,177	\$89,100	\$83,903	\$846,800	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$150,620	\$4,432,101	\$89,100	\$83,903	\$4,755,724	
6	Net Plant at Design Capacity	\$221,471	\$0	\$135,143	\$255,725	\$612,339	
7	Transmission & Distribution / Collection Lines		\$4,432,101			\$4,432,101	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			82.56%	
9	CIAC to Date	\$120,169	\$263,220	\$53,889	\$174,617	\$611,895	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$19,797	\$26,954	\$10,577	\$30,065	\$87,393	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$19,797	\$1,047,058	\$10,577	\$30,065	\$1,107,497	
12	Future Customers (ERC) to be Connected	0	9,501	0	0	9,765	Sch. 11 (w)
13	Composite Depreciation Rate	3.72%	2.33%			2.44%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	\$150.00	\$350.00	\$61.00	\$203.00	\$784.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	45.32%	#DIV/0!	N/A	N/A	-1057.48%	
16	Requested Service Availability Charge Per ERC	\$87.44	\$875.12	\$90.00	\$143.00	\$995.56	Sch. 1 (w)
17	Level of CIAC at Design Capacity	45.32%	100.00%	N/A	N/A	-1321.00%	
18	Minimum Service Availability Charge Per ERC					(\$131.26)	
19	Level of CIAC at Design Capacity					82.56%	
20	Maximum Service Availability Charge Per ERC					(\$125.19)	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	2,282	11,667	2,108	2,108	10,940	Sch. 11 (w)
23	Current No. of Customers	2,282	2,166	2,108	2,108	2,108	Sch. 11 (w)
24	Annual Growth	57	57	N/A	N/A	57	Sch. 11 (w)
25	Calculation of Z	0	18,420	N/A	N/A	16,392	
26	Number of Years to Design Capacity	0.00	166.39	N/A	N/A	153.50	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Citrus / Citrus Springs  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (s) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 3 (w)  
Page 1 of 1  
Preparer: Bliss

	(1)	(2)	(4)
Line No.	Calculation of Proposed Plant Capacity Fees	Amount	Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$372,091	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$150,820)</u>	Sch. 7 (w)
3	Net Plant In Service	\$221,471	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$221,471	
6	1996 ERCs	<u>2,108</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	171	Sch. 12 (w)
8	Total ERCs	2,279	
9	Net Plant Per ERC	\$97	
10	Less: Utility Investment 10.00%	<u>(\$10)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$87</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 177 Gallons Per ERC)	<u>\$0.49</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption in Gallons	136,378,612	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	2,108	Sch. 10 (w)
15	Consumption Per ERC	64,690	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>177</u>	

**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
**- Based on Used and Useful Historical Plant -**

Company: SSU / Citrus / Citrus Springs  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (s) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 4 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Mains	\$4,432,101	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$523,177)</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$3,908,924	
4	Used & Useful %	<u>49.9%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$1,949,882	
6	1996 ERCs	<u>2,108</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$925	
8	Less: Utility Investment	27.00% <u>(\$250)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$675</u>	
10	Proposed Main Extension Fee Per Foot (394 feet per lot)	<u>\$1.71</u>	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	829,670	Annual Report
12	B. Number of Lots	2,108	Sch. 11 (w)
13	C. Feet per Lot (A/B)	394	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Citrus / Citrus Springs  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/99  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (I) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials							
	a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
3	b. Meter	1	\$24.91	\$40.81	\$68.37	\$180.80	\$256.52	At Cost
4	c. Couplings (Brass)	2	\$3.66	\$3.66	\$5.09	\$20.87	\$24.38	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
6	3. A & G Overhead Rate (16.78%) *		\$6.41	\$9.08	\$13.94	\$38.60	\$50.26	At Cost
7	Total		\$89.85	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
8	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$385.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
11	b. Corporation Stop	1	\$10.80	\$10.80	\$16.70	\$44.52	\$85.72	At Cost
12	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
13	d. Curb Stop / Comp. ads	2	\$25.44	\$25.44	\$35.94	\$89.78	\$127.20	At Cost
14	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	3. A & G Overhead Rate (16.78%)		\$13.05	\$13.05	\$18.39	\$31.63	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.66	\$340.86	\$426.82	At Cost
17	Proposed (Each)		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
20	b. Corporation Stop	1	\$10.80	\$10.80	\$16.70	\$44.52	\$85.72	At Cost
21	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
22	d. Curb Stop / Comp. ads	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (16.78%)		\$8.59	\$8.59	\$10.17	\$16.39	\$22.46	At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.67	\$278.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$191.00	\$235.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$154.00	\$202.50	\$245.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650



**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Citrus / Citrus Springs  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.60	10.60	18.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	63.80	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

- Labor includes insurance, fringe benefits, etc. at 34%.
- Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
- Unit prices as quoted by reputed vendor in Orlando area.
- Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Citrus / Citrus Springs  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1998 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	3,886	3,886				MFR Vol. 3, Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	5,300	5,300				
7	304.2 Structures & Improvements	45,927	45,927				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	39,993	39,993				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1,862	1,862				
13	310.2 Power Generation Equipment	55,262	55,262				
14	311.2 Pumping Equipment	74,855	74,855				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	224	224				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	15,203	15,203				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	4,300	4,300				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	125,279	125,279				
26	331.4 Transmission & Distribution	4,398,076		4,398,076			
27	333.4 Services	339,629				339,629	
28	334.4 Meters & Meter Installation	224,243			224,243		
29	335.4 Hydrants	34,025		34,025			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	5,127					
33	304.5 Structures & Improvements	52,275					
34	340.5 Office Furniture & Equipment	32,306					
35	340.51 Computer Equipment	85,995					
36	341.5 Transportation Equipment	49,611					
37	342.5 Stores Equipment	465					
38	343.5 Tools, Shop & Garage Equipment	18,008					
39	344.5 Laboratory Equipment	16,328					
40	345.5 Power Operated Equipment	20,622					
41	346.5 Communication Equipment	9,357					
42	347.5 Miscellaneous Equipment	4,207					
43	348.5 Other Tangible Plant	7,919					
44	Subtotal	5,670,281	372,091	4,432,101	224,243	339,629	
45	Future Costs / CWP	0	0	0	0	0	
46	Total	5,670,281	372,091	4,432,101	224,243	339,629	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Citrus / Citrus Springs  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	2,221,470		2,221,470			
27	333.4 Services	0				0	
28	334.4 Meters & Meter installation	0				0	
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	346.5 Other Tangible Plant	0					
44	Net Non Used & Useful	2,221,470	0	2,221,470	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	2,221,470	0	2,221,470	0	0	
47	Total Net Plant	5,670,281	372,091	4,432,101	224,243	339,829	
48	Used & Useful Percentage	61%	100%	50%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Citrus / Citrus Springs  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Blas

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchisees	2,913	2,913				MFR Vol. 3, Book 1, A-9
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
8	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	18,459	18,459				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Laka, River & Other Intakes	0	0				
10	307.2 Wells & Springs	28,513	28,513				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	345	345				
13	310.2 Power Generation Equipment	8,656	8,656				
14	311.2 Pumping Equipment	68,045	68,045				
15	339.2 Other Plant & Miscellaneous	0	0				
18	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	11,154	11,154				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	86	86				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	12,449	12,449				
26	331.4 Transmission & Distribution	520,489					
27	333.4 Services	83,903		520,489		83,903	
28	334.4 Meters & Meter Installation	89,100					
29	335.4 Hydrants	2,687			89,100		
30	339.4 Other Plant & Miscellaneous	0	0	2,687			
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	12,313					
34	340.5 Office Furniture & Equipment	15,967					
35	340.51 Computer Equipment	42,121					
36	341.5 Transportation Equipment	39,601					
37	342.5 Stores Equipment	171					
38	343.5 Tools, Shop & Garage Equipment	9,873					
39	344.5 Laboratory Equipment	2,913					
40	345.5 Power Operated Equipment	17,410					
41	346.5 Communication Equipment	4,843					
42	347.5 Miscellaneous Equipment	1,198					
43	348.5 Other Tangible Plant	5,599					
44	Total	998,810	150,820	523,177	89,100	83,903	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Citrus / Citrus Springs  
 Docket No.: 850485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	97	97				MFR Vol. 3, Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	1,392	1,392				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	1,332	1,332				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	53	53				
13	310.2 Power Generation Equipment	2,763	2,763				
14	311.2 Pumping Equipment	3,743	3,743				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	692	692				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	172	172				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	3,383	3,383				
26	331.4 Transmission & Distribution	102,475		102,475			
27	333.4 Services	8,491				8,491	
28	334.4 Meters & Meter Installation	11,212			11,212		
29	335.4 Hydrants	755		755			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	1,307					
34	340.5 Office Furniture & Equipment	2,155					
35	340.51 Computer Equipment	14,335					
36	341.5 Transportation Equipment	8,270					
37	342.5 Stores Equipment	26					
38	343.5 Tools, Shop & Garage Equipment	1,125					
39	344.5 Laboratory Equipment	1,089					
40	345.5 Power Operated Equipment	1,716					
41	346.5 Communication Equipment	936					
42	347.5 Miscellaneous Equipment	281					
43	348.5 Other Tangible Plant	792					
44	Total Depreciation Expense	168,594	13,627	103,230	11,212	8,491	
45	1996 Average Depreciable Plant less Land	5,659,630	366,567	4,432,101	224,243	339,629	
46	Composita Depreciation Rate	2.98%	3.72%	2.33%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Citrus / Citrus Springs  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bias

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3.
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	58,708		58,708			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	58,708	0	58,708	0	0	
46	CIAC Amortization Expense	17,889	4,656	5,974	2,894	4,365	
47	Non Used & Useful Percentage	39%	0%	50%	0%	0%	
48	Non Used & Useful Amortization Expense	6,930	0	2,994	0	0	

**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Citrus / Citrus Springs  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	120,169	19,797	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	216,325	23,191	
3	Meter Installation Fees	53,689	10,577	
4	Contributed Lines	40,066	3,333	
5	Cont. Prpty Other than Lines	6,829	430	
6	Service Installation Fees	174,617	30,065	
7	<b>TOTAL WATER CIAC</b>	<b>611,895</b>	<b>87,393</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Citrus / Citrus Springs  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(B). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	1,785	1.0	1,785	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	91	2.5	228	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	1,876		2,012	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	28	1.0	28	
13	3/4"	0	1.5	0	
14	1"	8	2.5	20	
15	1 1/2"	0	5.0	0	
16	2"	8	8.0	48	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	42		96	
23	<b>Total Number of ERCs</b>	1,918		2,108	



**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Citrus / Citrus Springs  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	2,108	Sch. 10 (w)
2	Margin Reserve Factor	<u>1,082</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	2,282	
4	Used & Useful Percentage	100.00%	Sch. 8 (w), p 2
5	Plant Capacity in ERCs	2,282	
8	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	57	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
<b>Distribution Mains:</b>			
9	1996 ERCs	2,108	Sch. 10 (w)
10	Margin Reserve Factor	<u>1,027</u>	Note: (a)
11	Current ERC's with Margin Reserve	2,186	
12	Permitted No. of Lots/ERC's @ 12/31/96	11,887	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	11,887	
15	Future ERCs	9,501	
16	Projected Average Annual Growth in ERCs	57	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>166.39</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 8, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Citrus / Citrus Springs  
 Docket No.: 050495  
 Test Year Ended: 12/31/06  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1)	(2)	(3)	(4)
	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		2,108	Vol 6, Book 1 Sch F-8
2	1997	57	2,165	
3	1998	57	2,222	
4	1999	57	2,279	
5	2000	57	2,337	
6	2001	57	2,394	
7	2002	57	2,451	
8	2003	57	2,508	
9	2004	57	2,565	
10	2005	57	2,622	
11	2006	57	2,679	
12	2007	57	2,736	
13	2008	57	2,793	
14	2009	57	2,850	
15	2010	57	2,908	
16	2011	57	2,965	
17	2012	57	3,022	
18	2013	57	3,079	
19	2014	57	3,136	
20	2015	57	3,193	
21	2016	57	3,250	
22	2017	57	3,307	
23	2018	57	3,364	
24	2019	57	3,421	
25	2020	57	3,479	
26	2021	57	3,536	
27	2022	57	3,593	
28	2023	57	3,650	
29	2024	57	3,707	
30	2025	57	3,764	
31	2026	57	3,821	
32	2027	57	-3,878	
33	2028	57	3,935	
34	2029	57	3,992	
35	2030	57	4,050	
36	2031	57	4,107	
37	2032	57	4,164	
38	2033	57	4,221	
39	2034	57	4,278	
40	2035	57	4,335	
41	2036	57	4,392	

**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Citrus / Citrus Springs  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bliss

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(1)

<b>Line No.</b>	<b>Description</b>
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Citrus / Citrus Springs  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Blas

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Citrus / Citrus Springs  
Docket No.: 95D495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Bliss

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(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

**SCHEDULE OF PROPOSED PLANT EXPANSION**

Company: SSU / Citrus / Citrus Springs  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (o) A detailed statement by  
a registered professional engineer showing the cost, by  
Uniform System of Accounting account numbers, and  
capacity of proposed plant expansion

FPSC  
Schedule No. 16 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Citrus / Citrus Springs  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (q) if the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY

Company: SSU / Citrus / Citrus Springs  
Docket No.: 950485  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

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(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.



**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Citrus / Citrus Springs  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

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Line No.	Water Treatment Plant / Distribution Mains
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|---|--|
| 1 | Please refer to D-Schedules in the minimum filing requirements.                              |
| 2 | Future expansions will be financed through a combination of debt and equity, as appropriate. |
| 3 |  |
| 4 |  |

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FP&C CONVENTIONAL TREATMENT**

Company: SSU / Citrus / Crystal River  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$1,037.40	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$5.73	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$280.04	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$3.42	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	\$225.00	\$1,550.44	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Citrus / Crystal River  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$159,115	\$46,243	\$10,872	\$2,179	\$218,409	Sch. 6 (w) p 1
2	Land	\$19,144				\$19,144	Sch. 6 (w) p 1
3	Depreciable Assets	\$139,971	\$46,243	\$10,872	\$2,179	\$199,265	
4	Accumulated Depreciation to Date	\$28,638	\$15,490	\$3,061	\$278	\$47,465	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$102,563	\$20,185	\$3,061	\$276	\$128,065	
8	Net Plant at Design Capacity	\$56,552	\$26,058	\$7,811	\$1,903	\$92,324	
7	Transmission & Distribution / Collection Lines		\$46,243			\$46,243	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			21.17%	
9	CIAC to Date	\$19,972	\$102,815	\$1,927	\$1,480	\$126,194	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$7,927	\$33,357	\$552	\$183	\$42,019	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$18,475	\$43,795	\$552	\$183	\$63,005	
12	Future Customers (ERC) to be Connected	27	9	0	0	23	Sch. 11 (w)
13	Composite Depreciation Rate	3.89%	2.33%			3.54%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	72.91%	
16	Requested Service Availability Charge Per ERC	\$1,037.40	\$280.04	\$90.00	\$143.00	\$1,550.44	Sch. 1 (w)
17	Level of CIAC at Design Capacity	39.20%	235.38%	N/A	N/A	99.19%	
18	Minimum Service Availability Charge Per ERC					(\$2,383.24)	
19	Level of CIAC at Design Capacity					21.17%	
20	Maximum Service Availability Charge Per ERC					\$330.62	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	114	81	80	80	109	Sch. 11 (w)
23	Current No. of Customers	87	82	80	80	80	Sch. 11 (w)
24	Annual Growth	2	2	N/A	N/A	2	Sch. 11 (w)
25	Calculation of Z	7	0	N/A	N/A	5	
26	Number of Years to Design Capacity	13.57	4.36	N/A	N/A	11.49	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Citrus / Crystal River  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (s) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 3 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Plant (Excluding General Plant)	\$159,115	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$26,638)</u>	Sch. 7 (w)
3	Net Plant In Service	\$130,477	
4	Used & Useful %	<u>76.12%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$99,321	
6	1996 ERCs	<u>80</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	6	Sch. 12 (w)
6	Total ERCs	86	
9	Net Plant Per ERC	\$1.153	
10	Less: Utility Investment 10.00%	<u>(\$115)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$1.037</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 181 Gallons Per ERC)	<u>\$5.73</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption in Gallons	5,286,702	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	80	Sch. 10 (w)
15	Consumption Per ERC	65,946	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>181</u>	

**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
**- Based on Used and Useful Historical Plant -**

Company: SSU / Citrus / Crystal River  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (s) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 4 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$46,243	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$15,490)</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$30,753	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$30,753	
6	1996 ERCs	<u>60</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$384	
8	Less: Utility Investment	27.00% <u>(\$104)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$280</u>	
10	Proposed Main Extension Fee Per Foot (82 feet per lot)	<u>\$3.42</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Distribution Mains	6,550	Annual Report
12	B. Number of Lots	60	Sch. 11 (w)
13	C. Feet per Lot (A/B)	82	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

Company: SSU / Citrus / Crystal River  
 Docket No.: 950485  
 Test Year En Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
3	a. Meter Box (Standard)	1	\$24.91	\$40.81	\$68.37	\$190.80	\$256.52	At Cost
4	b. Meter	1	\$3.66	\$3.66	\$5.09	\$20.67	\$24.38	At Cost
5	c. Couplings (Brass)	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
8	d. Washers	2	\$6.41	\$9.08	\$13.94	\$38.60	\$50.28	At Cost
7	3. A & G Overhead Rate (18.76%) *							At Cost
7	Total		\$89.85	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
6	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$385.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
11	a. Tapping Saddle 6"	1	\$10.60	\$10.80	\$16.70	\$44.52	\$65.72	At Cost
12	b. Corporation Stop	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
13	c. Poly Tubing (Hymol)	2	\$25.44	\$25.44	\$35.94	\$89.78	\$127.20	At Cost
14	d. Curb Stop / Comp. eda	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	e. U-Branch (Double Serv)		\$13.05	\$13.05	\$16.39	\$31.63	\$43.97	At Cost
16	3. A & G Overhead Rate (18.76%)							At Cost
16	Total		\$211.42	\$211.42	\$234.66	\$340.86	\$426.82	At Cost
17	Proposed (Each)		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
20	a. Tapping Saddle 6"	1	\$10.60	\$10.60	\$16.70	\$44.52	\$65.72	At Cost
21	b. Corporation Stop	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
22	c. Poly Tubing (Hymol)	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	d. Curb Stop / Comp. eda		\$8.59	\$8.59	\$10.17	\$16.39	\$22.46	At Cost
24	3. A & G Overhead Rate (18.76%)							At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.67	\$276.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$191.00	\$235.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$154.00	\$202.50	\$245.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 850

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Citrus / Crystal River  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.61	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.60	10.60	18.70	44.52	85.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

- Labor includes insurance, fringe benefits, etc. at 34%.
- Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
- Unit prices as quoted by reputed vendor in Orlando area.
- Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Citrus / Crystal River  
 Docket No.: 850495  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)
		1986 Average Balance	Plant Capacity	Main Extension	Services & Meters	Service Installation	Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3, Book 1, A-5
3	302.1 Franchises	3,129	3,129				
4	339.1 Other Plant & Miscellaneous	131	131				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	18,987	18,987				
7	304.2 Structures & Improvements	4,803	4,803				
8	305.2 Collecting & Impounding reservoirs	8	8				
9	306.2 Lake, River & Other intakes	0	0				
10	307.2 Wells & Springs	40,921	40,921				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	19,931	19,931				
13	310.2 Power Generation Equipment	9	9				
14	311.2 Pumping Equipment	27,267	27,267				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	1	1				
18	304.3 Structures & Improvements	4,422	4,422				
19	320.3 Water Treatment Equipment	39,232	39,232				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	177	177				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	1	1				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	93	93				
26	331.4 Transmission & Distribution	46,180		46,180			
27	333.4 Services	2,179				2,179	
28	334.4 Meters & Meter Installation	10,872			10,872		
29	335.4 Hydrants	64		64			
30	339.4 Other Plant & Miscellaneous	23	23				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	211					
33	304.5 Structures & Improvements	2,155					
34	340.5 Office Furniture & Equipment	1,332					
35	340.51 Computer Equipment	3,545					
36	341.5 Transportation Equipment	2,045					
37	342.5 Stores Equipment	19					
38	343.5 Tools, Shop & Garage Equipment	742					
39	344.5 Laboratory Equipment	673					
40	345.5 Power Operated Equipment	850					
41	346.5 Communication Equipment	386					
42	347.5 Miscellaneous Equipment	173					
43	348.5 Other Tangible Plant	326					
44	Subtotal	230,889	159,115	46,243	10,872	2,179	
45	Future Costs / CWP	0	0	0	0	0	
46	Total	230,889	159,115	46,243	10,872	2,179	



SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Citrus / Crystal River  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3, Book 1, A-5
3	302.1 Franchises	0	0				
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	1,426	1,426				
8	305.2 Collecting & Impounding reservoirs	4	4				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	13,843	13,843				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	8,976	8,976				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	13,745	13,745				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	37,994	37,994	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	37,994	37,994	0	0	0	
47	Total Net Plant	230,869	159,115	48,243	10,872	2,179	
48	Used & Useful Percentage	84%	76%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Citrus / Crystal River  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	800	800				MFR Vol. 3, Book 1, A-9
4	339.1 Other Plant & Miscellaneous	32	32				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	1,728	1,728				
8	305.2 Collecting & Impounding reservoirs	1	1				
9	306.2 Lake, River & Other intakes	0	0				
10	307.2 Wells & Springs	11,064	11,064				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	571	571				
13	310.2 Power Generation Equipment	1	1				
14	311.2 Pumping Equipment	3,940	3,940				
15	339.2 Other Plant & Miscellaneous	-1	-1				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	885	885				
19	320.3 Water Treatment Equipment	9,586	9,586				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	3	3				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	20	20				
26	331.4 Transmission & Distribution	15,481		15,481			
27	333.4 Services	276				276	
28	334.4 Meters & Meter Installation	3,061			3,061		
29	335.4 Hydrants	10		10			
30	339.4 Other Plant & Miscellaneous	8	8				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	507					
34	340.5 Office Furniture & Equipment	859					
35	340.51 Computer Equipment	1,737					
36	341.5 Transportation Equipment	1,641					
37	342.5 Stores Equipment	7					
38	343.5 Tools, Shop & Garage Equipment	399					
39	344.5 Laboratory Equipment	120					
40	345.5 Power Operated Equipment	718					
41	346.5 Communication Equipment	200					
42	347.5 Miscellaneous Equipment	50					
43	348.5 Other Tangible Plant	231					
44	Total	53,733	28,838	15,490	3,061	276	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Citrus / Crystal River  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. B (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	78	78				MFR Vol. 3, Book 1, B-13
4	339.1 Other Plant & Miscellaneous	5	5				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	148	148				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	1,363	1,363				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	570	570				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	1,363	1,363				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	134	134				
19	320.3 Water Treatment Equipment	1,785	1,785				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	7	7				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	3	3				
26	331.4 Transmission & Distribution	1,078		1,078			
27	333.4 Services	54				54	
28	334.4 Meters & Meter Installation	544			544		
29	335.4 Hydrants	1		1			
30	339.4 Other Plant & Miscellaneous	1	1				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	54					
34	340.5 Office Furniture & Equipment	89					
35	340.51 Computer Equipment	591					
36	341.5 Transportation Equipment	341					
37	342.5 Stores Equipment	1					
38	343.5 Tools, Shop & Garage Equipment	46					
39	344.5 Laboratory Equipment	45					
40	345.5 Power Operated Equipment	71					
41	346.5 Communication Equipment	39					
42	347.5 Miscellaneous Equipment	12					
43	348.5 Other Tangible Plant	33					
44	Total Depreciation Expense	8,452	5,455	1,077	544	54	
45	1996 Average Depreciable Plant less Land	211,888	140,146	46,243	10,872	2,179	
46	Composite Depreciation Rate	3.99%	3.99%	2.33%	5.00%	2.46%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Citrus / Crystal River  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	0	0				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	0	0				Book 1, B-13
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	68	68				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other intakes	0	0				
10	307.2 Wells & Springs	632	632				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Main	264	264				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
18	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	828	828				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	1,792	1,792	0	0	0	
48	CIAC Amortization Expense	3,312	783	2,396	96	37	
47	Non Used & Useful Percentage	18%	24%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	545	187	0	0	0	

**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Citrus / Crystal River  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Blise

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	19,972	7,927	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	96,683	32,478	
3	Meter Installation Fees	1,927	552	
4	Contributed Lines	8,132	679	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	1,480	183	
7	<b>TOTAL WATER CIAC</b>	<b>128,194</b>	<b>42,019</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Citrus / Crystal River  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

(1)	(2)	(3)	(4)	(5)	
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	78	1.0	78	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	78		78	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	2	1.0	2	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	2		2	
23	Total Number of ERCs	80		80	

**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Citrus / Crystal River  
 Docket No.: 950495  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	80	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.079</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	87	
4	Used & Useful Percentage	76.12%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	114	
6	Future ERCs	27	
7	Projected Average Annual Growth in ERCs	2	Sch. 12 (w)
8	Number of Years to Design Capacity	13.57	
<b>Distribution Mains:</b>			
9	1996 ERCs	80	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.026</u>	Note: (a)
11	Current ERC's with Margin Reserve	82	
12	Permitted No. of Lots/ERC's @ 12/31/86	91	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/86	91	
15	Future ERCs	9	
18	Projected Average Annual Growth in ERCs	2	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>4.36</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Citrus / Crystal River  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		80	Vol 6, Book 1 Sch F-8
2	1997	2	82	
3	1998	2	84	
4	1999	2	86	
5	2000	2	88	
6	2001	2	90	
7	2002	2	92	



**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Citrus / Crystal River  
Docket No.: 850495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Citrus / Crystal River  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Citrus / Crystal River  
Docket No.: 950495  
Test Year Ended: 12/31/86  
Historical  Projected

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

<u>Line No.</u>	<u>Description</u>
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

**SCHEDULE OF PROPOSED PLANT EXPANSION**

Company: SSU / Citrus / Crystal River  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (c) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Citrus / Crystal River  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Citrus / Crystal River  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

---

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Citrus / Crystal River  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line  
No.

Water Treatment Plant / Distribution Mains

- 
- 1 Please refer to D-Schedules in the minimum filing requirements.
  - 2 Future expansions will be financed through a combination of
  - 3 debt and equity, as appropriate.
  - 4

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Orange / Daetwyler Shores  
Docket No.: 950495  
Test Year Ended: 12/31/06  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$88.02	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.30	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$133.83	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.78	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(6) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$454.85</b>	



TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Orange / Daetwyler Shores  
 Docket No.: 950495  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$22,747	\$44,610	\$12,810	\$1,545	\$81,712	Sch. 6 (w) p 1
2	Land	\$2,944				\$2,944	Sch. 6 (w) p 1
3	Depreciable Assets	\$19,802	\$44,610	\$12,810	\$1,545	\$78,767	
4	Accumulated Depreciation to Date	\$9,804	\$20,350	\$6,674	\$182	\$37,009	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$9,804	\$26,232	\$6,674	\$182	\$42,891	
6	Net Plant at Design Capacity	\$12,943	\$16,378	\$6,137	\$1,363	\$36,821	
7	Transmission & Distribution / Collection Lines		\$44,610			\$44,610	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			54.59%	
9	CIAC to Date	\$0	\$417	\$476	\$0	\$893	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$0	\$123	\$0	\$123	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$55	\$123	\$0	\$178	
12	Future Customers (ERC) to be Connected	0	6	0	0	4	Sch. 11 (w)
13	Composite Depreciation Rate	3.26%	2.33%			2.64%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	3.91%	
16	Requested Service Availability Charge Per ERC	\$88.02	\$133.63	\$90.00	\$143.00	\$454.65	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	5.82%	N/A	N/A	6.02%	
18	Minimum Service Availability Charge Per ERC					\$5,741.40	
19	Level of CIAC at Design Capacity					54.56%	
20	Maximum Service Availability Charge Per ERC					\$7,962.29	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	132	136	132	132	136	Sch. 11 (w)
23	Current No. of Customers	132	132	132	132	132	Sch. 11 (w)
24	Annual Growth	0	1	N/A	N/A	0	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	5.67	N/A	N/A	3.75	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Orange / Daetwyler Shores  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 3 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
	<b>1996 Average Balance:</b>		
1	Gross Book Value - Plant (Excluding General Plant)	\$22,747	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$9,804)</u>	Sch. 7 (w)
3	Net Plant In Service	\$12,943	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$12,943	
6	1996 ERCs	<u>132</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	0	Sch. 12 (w)
8	Total ERCs	132	
9	Net Plant Per ERC	\$98	
10	Less: Utility Investment 10.00%	<u>(\$10)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$88</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 291 Gallons Per ERC)	<u>\$0.30</u>	
	<b>Calculation of Gallons Per ERC</b>		
13	Total Consumption in Gallons	14,045,449	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	132	Sch. 10 (w)
15	Consumption Per ERC	106,137	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>291</u>	

**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
**- Based on Used and Useful Historical Plant -**

Company: SSU / Orange / Deetwyler Shores  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 4 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	<u>1998 Average Balance:</u>		
1	Gross Book Value - Mains	\$44,610	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$20,350)</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$24,260	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$24,260	
6	1998 ERCs	<u>132</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$183	
8	Less: Utility Investment	27.00% <u>(\$49)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$134</u>	
10	Proposed Main Extension Fee Per Foot (75 feet per lot)	<u>\$1.78</u>	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	9,940	Annual Report
12	B. Number of Lots	132	Sch. 11 (w)
13	C. Feet per Lot (A/B)	75	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Orange / Daetwyler Shores  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/06  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (i) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials							
	a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
3	b. Meter	1	\$24.91	\$40.61	\$68.37	\$190.80	\$256.52	At Cost
4	c. Couplings (Brass)	2	\$3.68	\$3.68	\$5.09	\$20.67	\$24.38	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
8	3. A & G Overhead Rate (16.76%)*		\$8.41	\$9.08	\$13.94	\$38.60	\$50.28	At Cost
7	Total		\$89.85	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
8	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$385.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
11	b. Corporation Stop	1	\$10.60	\$10.60	\$18.70	\$44.52	\$85.72	At Cost
12	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
13	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$89.76	\$127.20	At Cost
14	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)		\$13.05	\$13.05	\$16.39	\$31.63	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.66	\$340.86	\$426.82	At Cost
17	Proposed (Each)		\$108.00	\$108.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
20	b. Corporation Stop	1	\$10.60	\$10.60	\$18.70	\$44.52	\$85.72	At Cost
21	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
22	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)		\$8.59	\$8.59	\$10.17	\$16.39	\$22.48	At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.67	\$276.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$191.00	\$235.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$164.00	\$202.50	\$245.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Orange / Daetwyler Shores  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.61	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.80	10.80	18.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.69	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Orange / Daetwyler Shores  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization-	0	0				
3	302.1 Franchises	623	623				MFR Vol. 3, Book 1, A-5
4	339.1 Other Plant & Miscellaneous	1,915	1,915				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	2,645	2,645				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	-4,750	-4,750				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	15	15				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	299	299				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	2	2				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	13,532	13,532				
26	331.4 Transmission & Distribution	42,870		42,870			
27	333.4 Services	1,545				1,545	
28	334.4 Meters & Meter Installation	12,810			12,810		
29	335.4 Hydrants	1,740		1,740			
30	339.4 Other Plant & Miscellaneous	6,466	6,466				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	357					
33	304.5 Structures & Improvements	3,640					
34	340.5 Office Furniture & Equipment	2,250					
35	340.51 Computer Equipment	5,988					
36	341.5 Transportation Equipment	3,455					
37	342.5 Stores Equipment	32					
38	343.5 Tools, Shop & Garage Equipment	1,254					
39	344.5 Laboratory Equipment	1,137					
40	345.5 Power Operated Equipment	1,436					
41	346.5 Communication Equipment	852					
42	347.5 Miscellaneous Equipment	293					
43	348.5 Other Tangible Plant	551					
44	Subtotal	102,758	22,747	44,810	12,810	1,545	
45	Future Costs / CWP	0	0	0	0	0	
46	Total	102,758	22,747	44,810	12,810	1,545	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Orange / Deetwyler Shores  
 Docket No.: 050495  
 Test Year Ended: 12/31/06  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	0	0				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	0	0				Book 1, A-5
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	102,758	22,747	44,810	12,810	1,545	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Orange / Daetwyler Shores  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	336	336				MFR Vol. 3, Book 1, A-9
4	339.1 Other Plant & Miscellaneous	897	897				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	-2	-2				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	306.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	1	1				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	6	6				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	5,566	5,566				
26	331.4 Transmission & Distribution	20,109		20,109			
27	333.4 Services	182				182	
28	334.4 Meters & Meter Installation	6,674			6,674		
29	335.4 Hydrants	242		242			
30	339.4 Other Plant & Miscellaneous	3,201	3,201				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	657					
34	340.5 Office Furniture & Equipment	1,112					
35	340.51 Computer Equipment	2,933					
36	341.5 Transportation Equipment	2,772					
37	342.5 Stores Equipment	12					
38	343.5 Tools, Shop & Garage Equipment	673					
39	344.5 Laboratory Equipment	203					
40	345.5 Power Operated Equipment	1,213					
41	346.5 Communication Equipment	337					
42	347.5 Miscellaneous Equipment	84					
43	348.5 Other Tangible Plant	390					
44	Total	47,594	9,804	20,350	6,674	182	



SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Orange / Deetwyler Shores  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	16	16				MFR Vol. 3, Book 1, B-13
4	339.1 Other Plant & Miscellaneous	77	77				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	1	1				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	12	12				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	365	365				
26	331.4 Transmission & Distribution	999		999			
27	333.4 Services	39				39	
28	334.4 Meters & Meter Installation	641			641		
29	335.4 Hydrants	39		39			
30	339.4 Other Plant & Miscellaneous	339	339				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	91					
34	340.5 Office Furniture & Equipment	150					
35	340.51 Computer Equipment	998					
36	341.5 Transportation Equipment	578					
37	342.5 Stores Equipment	2					
38	343.5 Tools, Shop & Garage Equipment	78					
39	344.5 Laboratory Equipment	78					
40	345.5 Power Operated Equipment	120					
41	346.5 Communication Equipment	65					
42	347.5 Miscellaneous Equipment	20					
43	348.5 Other Tangible Plant	55					
44	Total Depreciation Expense	4,759	810	1,038	641	39	
45	1996 Average Depreciable Plant less Land	104,504	24,850	44,610	12,810	1,545	
46	Composite Depreciation Rate	4.55%	3.28%	2.33%	5.00%	2.52%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Orange / Deetwyler Stores  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3.
3	302.1 Franchise	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	348.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	35	0	11	24	0	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	

**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Orange / Deebwyler Shores  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (f).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	417	0	
3	Meter Installation Fees	476	123	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	0	0	
7	<b>TOTAL WATER CIAC</b>	<b>893</b>	<b>123</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Orange / Daetwyler Shores  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	120	1.0	120	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	5	2.5	13	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	125		132	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	<b>Total Number of ERCs</b>	125		132	

**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Orange / Deetwyler Shores  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	132	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.000</u>	Note: (e)
3	Current ERCs Plus Margin Reserve	132	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	132	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	0	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
<b>Distribution Mains:</b>			
9	1996 ERCs	132	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.000</u>	Note: (a)
11	Current ERC's with Margin Reserve	132	
12	Permitted No. of Lots/ERC's @ 12/31/96	138	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	138	
15	Future ERCs	6	
16	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>5.87</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Orange / Daetwyler Shores  
 Docket No.: 850495  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1986		132	Vol 6, Book 1 Sch F-8
2	1997	0	132	
3	1998	0	132	
4	1999	0	132	
5	2000	0	132	
6	2001	0	132	
7	2002	0	132	
8	2003	0	132	
9	2004	0	132	
10	2005	0	132	
11	2006	0	132	
12	2007	0	132	
13	2008	0	132	
14	2009	0	132	
15	2010	0	132	
16	2011	0	132	
17	2012	0	132	
18	2013	0	132	
19	2014	0	132	
20	2015	0	132	
21	2016	0	132	
22	2017	0	132	
23	2018	0	132	
24	2019	0	132	
25	2020	0	132	
26	2021	0	132	
27	2022	0	132	
28	2023	0	132	
29	2024	0	132	
30	2025	0	132	
31	2026	0	132	
32	2027	0	132	
33	2028	0	132	
34	2029	0	132	
35	2030	0	132	
36	2031	0	132	
37	2032	0	132	
38	2033	0	132	
39	2034	0	132	
40	2035	0	132	
41	2036	0	132	

**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Orange / Daetwyler Shores  
Docket No.: 850495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bliss

---

(1)

Line No.	Description
1 2	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Orange / Daetwyler Shores  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	



**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Orange / Deetwyler Shores  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Orange / Deetwyler Shores  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (o) A detailed statement by  
a registered professional engineer showing the cost, by  
Uniform System of Accounting account numbers, and  
capacity of proposed plant expansion

FPSC  
Schedule No. 16 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Orange / Daetwyler Shores  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Orange / Daetwyler Shores

Docket No.: 950485

Test Year Ended: 12/31/96

Historical  Projected

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC

Schedule No. 18 (w)

Page 1 of 1

Preparer: Bliss

---

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Orange / Deetwyler Shores  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical  Projected

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line  
No.

Water Treatment Plant / Distribution Mains

- 
- 1 Please refer to D-Schedules in the minimum filing requirements.
  - 2 Future expansions will be financed through a combination of
  - 3 debt and equity, as appropriate.
  - 4

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Charlotte / Deep Creek  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 1 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$21.00	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.13	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	N/A	\$355.89	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$3.76	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	ACTUAL COST	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	N/A	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	N/A	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	N/A	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	ACTUAL COST	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	\$0.00	\$609.69	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Charlotte / Deep Creek  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$112,526	\$4,070,239	\$246,796	\$40,602	\$4,470,163	Sch. 6 (w) p 1
2	Land	\$7,072				\$7,072	Sch. 6 (w) p 1
3	Depreciable Assets	\$105,455	\$4,070,239	\$246,796	\$40,602	\$4,463,091	
4	Accumulated Depreciation to Date	\$13,690	\$1,237,105	\$69,019	\$2,660	\$1,322,475	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$13,690	\$3,050,149	\$69,019	\$2,660	\$3,135,519	
6	Net Plant at Design Capacity	\$98,836	\$1,020,089	\$177,777	\$37,941	\$1,334,644	
7	Transmission & Distribution / Collection Lines		\$4,070,239			\$4,070,239	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			91.05%	
9	CIAC to Date	\$0	\$338,074	\$205,026	\$0	\$543,100	Sch. 8 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$72,180	\$60,546	\$0	\$132,726	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$222,771	\$60,546	\$0	\$283,317	
12	Future Customers (ERC) to be Connected	0	3,288	0	0	3,200	Sch. 11 (w)
13	Composite Depreciation Rate	3.74%	2.33%			2.37%	Sch. 6 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	CTUAL COST	CTUAL COST	\$0.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	19.46%	
16	Requested Service Availability Charge Per ERC	\$21.00	\$355.69	\$90.00	\$143.00	\$609.69	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	100.31%	N/A	N/A	133.44%	
18	Minimum Service Availability Charge Per ERC					\$382.94	
19	Level of CIAC at Design Capacity					91.05%	
20	Maximum Service Availability Charge Per ERC					\$297.07	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	4,209	7,171	3,719	3,719	7,091	Sch. 11 (w)
23	Current No. of Customers	4,209	3,883	3,719	3,719	3,719	Sch. 11 (w)
24	Annual Growth	172	172	N/A	N/A	172	Sch. 11 (w)
25	Calculation of Z	0	736	N/A	N/A	705	
26	Number of Years to Design Capacity	0.00	19.12	N/A	N/A	16.60	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Charlotte / Deep Creek  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 3 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
<b>1996 Average Balance:</b>			
1	Gross Book Value - Plant (Excluding General Plant)	\$112,526	Sch. 8 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$13,690)</u>	Sch. 7 (w)
3	Net Plant in Service	\$98,836	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$98,836	
6	1996 ERCs	<u>3,719</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	516	Sch. 12 (w)
8	Total ERCs	4,235	
9	Net Plant Per ERC	\$23	
10	Less: Utility Investment 10.00%	<u>(\$2)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$21</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 156 Gallons Per ERC)	<u>\$0.13</u>	
<b>Calculation of Gallons Per ERC</b>			
13	Total Consumption in Gallons	211,609,139	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	3,719	Sch. 10 (w)
15	Consumption Per ERC	56,894	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>156</u>	



**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
**- Based on Used and Useful Historical Plant -**

Company: SSU / Charlotte / Deep Creek  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 4 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$4,070,239	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$1,237,105)</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$2,833,133	
4	Used & Useful %	<u>64.0%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$1,612,254	
6	1996 ERCs	<u>3,719</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$487	
8	Less: Utility Investment 27.00%	<u>(\$132)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$358</u>	
10	Proposed Main Extension Fee Per Foot (94 feet per lot)	<u>\$3.78</u>	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	349,972	Annual Report
12	B. Number of Lots	3,719	Sch. 11 (w)
13	C. Feet per Lot (A/B)	94	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Charlotte / Deep Creek  
 Docket No.: 850495  
 Test Year En Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
3	b. Meter	1	\$24.91	\$40.81	\$68.37	\$190.80	\$256.52	At Cost
4	c. Couplings (Brass)	2	\$3.66	\$3.66	\$5.09	\$20.67	\$24.38	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *		\$8.41	\$9.08	\$13.94	\$38.80	\$50.26	At Cost
7	Total		\$89.85	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
8	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$385.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	6	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
11	b. Corporation Stop	1	\$10.60	\$10.60	\$16.70	\$44.52	\$65.72	At Cost
12	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$16.30	\$33.30	At Cost
13	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$69.78	\$127.20	At Cost
14	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)		\$13.05	\$13.05	\$16.39	\$31.63	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.66	\$340.66	\$426.62	At Cost
17	Proposed (Each)		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
20	b. Corporation Stop	1	\$10.60	\$10.60	\$16.70	\$44.52	\$65.72	At Cost
21	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$16.30	\$33.30	At Cost
22	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)		\$8.59	\$8.59	\$10.17	\$16.39	\$22.46	At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.67	\$276.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$191.00	\$236.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$154.00	\$202.80	\$245.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Charlotte / Deep Creek  
 Docket No.: 850495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.08					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.60	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.66	3.66	5.09	20.87	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 6")		22.28	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.80	10.80	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

**SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER**

Company: SSU / Charlotte / Deep Creek  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1998 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	48,555	48,555				MFR Vol. 3,
3	302.1 Franchisee	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	8,225	8,225				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	50,331	50,331				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	344	344				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	7,072	7,072				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	4,067,815		4,067,815			
27	333.4 Services	40,602				40,602	
28	334.4 Meters & Meter Installation	246,796			246,796		
29	335.4 Hydrants	2,824		2,824			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	8,432					
33	304.5 Structures & Improvements	85,969					
34	340.5 Office Furniture & Equipment	53,129					
35	340.51 Computer Equipment	141,424					
36	341.5 Transportation Equipment	81,589					
37	342.5 Stores Equipment	785					
38	343.5 Tools, Shop & Garage Equipment	29,812					
39	344.5 Laboratory Equipment	26,853					
40	345.5 Power Operated Equipment	33,915					
41	346.5 Communication Equipment	15,388					
42	347.5 Miscellaneous Equipment	8,918					
43	348.5 Other Tangible Plant	13,023					
44	Subtotal	<u>4,967,182</u>	<u>112,528</u>	<u>4,070,239</u>	<u>246,796</u>	<u>40,602</u>	
45	Future Costs / CWIP	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
46	Total	<u>4,967,182</u>	<u>112,528</u>	<u>4,070,239</u>	<u>246,796</u>	<u>40,602</u>	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Charlotte / Deep Creek  
 Docket No.: 850495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	0	0				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	0	0				Book 1, A-5
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	1,466,653		1,466,653			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	349.5 Other Tangible Plant	0					
44	Net Non Used & Useful	1,466,653	0	1,466,653	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	1,466,653	0	1,466,653	0	0	
47	Total Net Plant	4,967,182	112,528	4,070,239	246,796	40,602	
46	Used & Useful Percentage	70%	100%	64%	100%	100%	

**SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER**

Company: SSU / Charlotte / Deep Creek  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of  
 accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	8,846	8,846				
3	302.1 Franchises	0	0				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	0	0				Book 1, A-9
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	-106	-106				
9	306.2 Lake, River & Other intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1,862	1,862				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	2,910	2,910				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	16	16				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	141	141				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	1,236,569		1,236,569			
27	333.4 Services	2,660				2,660	
28	334.4 Meters & Meter Installation	69,019			69,019		
29	335.4 Hydrants	536		536			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	20,250					
34	340.5 Office Furniture & Equipment	26,259					
35	340.51 Computer Equipment	69,270					
36	341.5 Transportation Equipment	65,456					
37	342.5 Stores Equipment	281					
38	343.5 Tools, Shop & Garage Equipment	15,909					
39	344.5 Laboratory Equipment	4,791					
40	345.5 Power Operated Equipment	26,833					
41	346.5 Communication Equipment	7,965					
42	347.5 Miscellaneous Equipment	1,970					
43	346.5 Other Tangible Plant	9,207					
44	<b>Total</b>	<b>1,572,485</b>	<b>13,690</b>	<b>1,237,105</b>	<b>69,019</b>	<b>2,660</b>	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Charlotte / Deep Creek  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	1,214	1,214				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	306.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	178	178				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	2,517	2,517				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	16	16				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	283	283				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	94,775		94,775			
27	333.4 Services	1,015				1,015	
28	334.4 Meters & Meter Installation	12,340			12,340		
29	335.4 Hydrants	58		58			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	2,149					
34	340.5 Office Furniture & Equipment	3,544					
35	340.51 Computer Equipment	23,575					
36	341.5 Transportation Equipment	13,601					
37	342.5 Stores Equipment	43					
38	343.5 Tools, Shop & Garage Equipment	1,851					
39	344.5 Laboratory Equipment	1,791					
40	345.5 Power Operated Equipment	2,625					
41	346.5 Communication Equipment	1,539					
42	347.5 Miscellaneous Equipment	481					
43	348.5 Other Tangible Plant	1,302					
44	Total Depreciation Expense	185,077	4,208	94,833	12,340	1,015	
45	1996 Average Depreciable Plant less Land	4,958,750	112,528	4,070,239	248,796	40,602	
46	Composite Depreciation Rate	3.33%	3.74%	2.33%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Charlotte / Deep Creek  
 Docket No.: 850485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	0	0				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	0	0				Book 1, B-13
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	49,099		49,099			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	49,099	0	49,099	0	0	
46	CIAC Amortization Expense	18,126	0	7,877	10,251	0	
47	Non Used & Useful Percentage	30%	0%	36%	0%	0%	
48	Non Used & Useful Amortization Expense	5,353	0	2,838	0	0	



**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Charlotte / Deep Creek  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4) Supporting Schedules
		1996 Average CIAC	1996 CIAC Acc. Amort.	
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	25,353	2,908	
3	Meter Installation Fees	205,028	60,546	
4	Contributed Lines	312,721	89,274	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	0	0	
7	<b>TOTAL WATER CIAC</b>	<b>543,100</b>	<b>132,728</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Charlotte / Deep Creek  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	3,027	1.0	3,027	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	50	2.5	125	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	18.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	3,077		3,152	
<b>Geners/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	22	1.0	22	
13	3/4"	0	1.5	0	
14	1"	31	2.5	77	
15	1 1/2"	31	5.0	155	
16	2"	16	8.0	129	
17	3"	0	18.0	0	
18	4"	0	25.0	0	
19	6"	2	50.0	104	
20	8"	1	80.0	80	
21	10"	0	115.0	0	
22	Subtotal	103		567	
23	<b>Total Number of ERCs</b>	<b>3,180</b>		<b>3,719</b>	

**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Charlotte / Deep Creek  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	3,719	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.132</u>	Note: (e)
3	Current ERCs Plus Margin Reserve	4,209	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	4,209	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	172	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
<b>Distribution Mains:</b>			
9	1996 ERCs	3,719	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.044</u>	Note: (e)
11	Current ERC's with Margin Reserve	3,883	
12	Permitted No. of Lots/ERC's @ 12/31/96	7,171	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	7,171	
15	Future ERCs	3,288	
16	Projected Average Annual Growth in ERCs	172	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>18.12</u>	

Note (e): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Charlotte / Deep Creek  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		3,719	Vol 6, Book 1 Sch F-8
2	1997	172	3,891	
3	1998	172	4,063	
4	1999	172	4,235	
5	2000	172	4,407	
6	2001	171	4,578	
7	2002	171	4,749	
8	2003	171	4,920	
9	2004	171	5,091	
10	2005	171	5,262	
11	2005	171	5,433	
12	2007	171	5,604	
13	2008	171	5,775	
14	2009	171	5,946	
15	2010	171	6,117	
16	2011	171	6,288	
17	2012	171	6,459	
18	2013	171	6,630	
19	2014	171	6,801	
20	2015	171	6,972	
21	2016	171	7,143	
22	2017	172	7,315	

**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Charlotte / Deep Creek  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.585 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bliss

---

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Charlotte / Deep Creek  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Charlotte / Deep Creek  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Bias

(1)

<b>Line No.</b>	<b>Description</b>
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

**SCHEDULE OF PROPOSED PLANT EXPANSION**

Company: SSU / Charlotte / Deep Creek  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A detailed statement by  
a registered professional engineer showing the cost, by  
Uniform System of Accounting account numbers, and  
capacity of proposed plant expansion

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.



**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Charlotte / Deep Creek  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Charlotte / Deep Creek  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

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(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Charlotte / Deep Creek  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line No.	Water Treatment Plant / Distribution Main
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of debt and equity, as appropriate.
3	
4	

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Volusia / Deltona Lakes  
Docket No.: 950485  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	\$87.00	\$173.16	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.84	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	\$248.00	\$141.49	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.83	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$89.00	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	\$146.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$201.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	\$345.00	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$137.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	\$187.00	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	\$276.00	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	\$325.00	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fee:</b>	ACTUAL COST	ACTUAL COST	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$558.00</b>	<b>\$547.65</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Volusia / Deltona Lakes  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$7,241,784	\$6,886,527	\$1,227,188	\$4,070,994	\$19,428,493	Sch. 6 (w) p 1
2	Land	\$162,652				\$162,652	Sch. 6 (w) p 1
3	Depreciable Assets	\$7,079,132	\$8,886,527	\$1,227,188	\$4,070,994	\$19,263,841	
4	Accumulated Depreciation to Date	\$1,749,329	\$1,373,774	\$516,020	\$904,289	\$4,543,412	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$1,932,014	\$3,348,519	\$516,020	\$904,289	\$6,700,841	
6	Net Plant at Design Capacity	\$5,309,770	\$3,538,009	\$711,168	\$3,166,706	\$12,725,653	
7	Transmission & Distribution / Collection Lines		\$8,886,527			\$8,886,527	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			35.45%	
9	CIAC to Date	\$1,709,620	\$3,466,189	\$1,204,201	\$2,429,201	\$8,831,391	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$577,665	\$583,397	\$283,176	\$567,348	\$2,011,586	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$621,789	\$1,583,646	\$283,176	\$567,348	\$3,055,959	
12	Future Customers (ERC) to be Connected	466	8,194	0	0	4,233	Sch. 11 (w)
13	Composite Depreciation Rate	3.88%	2.33%			3.02%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	\$87.00	\$246.00	\$89.00	\$137.00	\$559.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	21.24%	102.58%	N/A	N/A	62.19%	
16	Requested Service Availability Charge Per ERC	\$173.16	\$141.49	\$90.00	\$143.00	\$547.65	Sch. 1 (w)
17	Level of CIAC at Design Capacity	21.99%	81.87%	N/A	N/A	81.65%	
18	Minimum Service Availability Charge Per ERC					(\$330.51)	
19	Level of CIAC at Design Capacity					35.45%	
20	Maximum Service Availability Charge Per ERC					\$985.24	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	26,532	34,940	26,087	26,087	31,655	Sch. 11 (w)
23	Current No. of Customers	26,066	26,746	26,087	26,087	26,087	Sch. 11 (w)
24	Annual Growth	665	665	N/A	N/A	665	Sch. 11 (w)
25	Calculation of Z	7	1,163	N/A	N/A	407	
26	Number of Years to Design Capacity	0.70	12.33	N/A	N/A	6.37	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Volusia / Deltona Lakes  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 3 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$7,241,784	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$1,749,329)</u>	Sch. 7 (w)
3	Net Plant In Service	\$5,492,454	
4	Used & Useful %	<u>98.37%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$5,402,795	
6	1996 ERCs	<u>26,087</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	1,994	Sch. 12 (w)
6	Total ERCs	26,081	
9	Net Plant Per ERC	\$182	
10	Less: Utility Investment 10.00%	<u>(\$19)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$173</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 270 Gallons Per ERC)	<u>\$0.64</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption in Gallons	2,569,562,210	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	26,087	Sch. 10 (w)
15	Consumption Per ERC	98,501	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>270</u>	

**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
**- Based on Used and Useful Historical Plant -**

Company: SSU / Volusia / Deltona Lakes  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 4 (w)  
Page 1 of 1  
Preparer: Bliss

	(1)	(2)	(3)
Line No.	Calculation of Proposed Main Extension Charges	Amount	Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Mains	\$8,888,527	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$1,373,774)</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$5,512,753	
4	Used & Useful %	<u>91.7%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$5,056,055	
6	1996 ERCs	<u>26,087</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$194	
8	Less: Utility Investment	27.00% <u>(\$52)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$141</u>	
10	Proposed Main Extension Fee Per Foot (67 feet per lot)	<u>\$1.63</u>	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	2,278,098	Annual Report
12	B. Number of Lots	26,087	Sch. 11 (w)
13	C. Feet per Lot (A/B)	67	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Volusia / Deltona Lakes  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (i) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials							
	a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
3	b. Meter	1	\$24.91	\$40.81	\$68.37	\$190.80	\$258.52	At Cost
4	c. Couplings (Brass)	2	\$3.66	\$3.66	\$5.09	\$20.67	\$24.38	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
8	3. A & G Overhead Rate (16.78%)*		\$6.41	\$9.08	\$13.94	\$36.60	\$50.26	At Cost
7	Total		\$69.85	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
8	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$388.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.28	\$22.26	At Cost
11	b. Corporation Stop	1	\$10.60	\$10.60	\$16.70	\$44.52	\$65.72	At Cost
12	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
13	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$89.78	\$127.20	At Cost
14	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	3. A & G Overhead Rate (16.78%)		\$13.05	\$13.05	\$18.39	\$31.83	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.66	\$340.66	\$426.82	At Cost
17	Proposed (Each)		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.28	\$22.26	At Cost
20	b. Corporation Stop	1	\$10.60	\$10.60	\$16.70	\$44.52	\$65.72	At Cost
21	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
22	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)		\$8.59	\$8.59	\$10.17	\$16.39	\$22.48	At Cost
24	Total		\$160.35	\$160.35	\$191.33	\$234.67	\$276.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$191.00	\$235.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$164.00	\$202.50	\$245.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650



**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Volusia / Deltona Lakes  
 Docket No.: B50495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 8")		22.28	22.28	22.28	22.28	22.28	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.80	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.69	63.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

- Labor includes insurance, fringe benefits, etc. at 34%.
- Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
- Unit prices as quoted by reputed vendor in Orlando area.
- Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Volusia / Deltona Lakes  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	24,137	24,137				MFR Vol. 3, Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	107,929	107,929				
7	304.2 Structures & Improvements	383,914	383,914				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	976,388	976,388				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	727,921	727,921				
13	310.2 Power Generation Equipment	644,509	644,509				
14	311.2 Pumping Equipment	1,427,039	1,427,039				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	524,243	524,243				
19	320.3 Water Treatment Equipment	613,091	613,091				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	54,723	54,723				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	1,747,603	1,747,603				
26	331.4 Transmission & Distribution	6,642,177		6,642,177			
27	333.4 Services	4,070,994				4,070,994	
28	334.4 Meters & Meter Installation	1,227,188			1,227,188		
29	335.4 Hydrants	244,350		244,350			
30	339.4 Other Plant & Miscellaneous	10,287	10,287				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	65,251					
33	304.5 Structures & Improvements	665,271					
34	340.5 Office Furniture & Equipment	411,136					
35	340.51 Computer Equipment	1,094,410					
36	341.5 Transportation Equipment	631,376					
37	342.5 Stores Equipment	5,924					
38	343.5 Tools, Shop & Garage Equipment	229,154					
39	344.5 Laboratory Equipment	207,804					
40	345.5 Power Operated Equipment	282,448					
41	346.5 Communication Equipment	119,082					
42	347.5 Miscellaneous Equipment	53,538					
43	346.5 Other Tangible Plant	100,779					
44	Subtotal	23,272,666	7,241,784	6,888,527	1,227,188	4,070,994	
45	Future Costs / CWP	0	0	0	0	0	
46	Total	23,272,666	7,241,784	6,888,527	1,227,188	4,070,994	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Volusia / Deltona Lakes  
 Docket No.: 850495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1996 Average Balance	Plant Capacity	Main Extension	Services & Meters	Service Installation	Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	0	0				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	0	0				Book 1, A-5
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	18,787	18,787				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	57,016	57,016				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	42,413	42,413				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	570,507		570,507			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	688,723	116,218	570,507	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	688,723	116,218	570,507	0	0	
47	Total Net Plant	23,272,688	7,241,784	6,886,527	1,227,188	4,070,994	
48	Used & Useful Percentage	97%	98%	92%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Volusia / Deltona Lakes  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchisee	8,411	8,411				MFR Vol. 3, Book 1, A-9
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	121,145	121,145				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	178,914	178,914				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	134,896	134,896				
13	310.2 Power Generation Equipment	103,231	103,231				
14	311.2 Pumping Equipment	636,923	636,923				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	24,822	24,822				
19	320.3 Water Treatment Equipment	129,491	129,491				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	1,065	1,065				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	409,167	409,167				
26	331.4 Transmission & Distribution	1,310,337		1,310,337			
27	333.4 Services	904,289				904,289	
28	334.4 Meters & Meter Installation	516,020			518,020		
29	335.4 Hydrants	63,438		63,438			
30	339.4 Other Plant & Miscellaneous	1,438	1,438				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	156,704					
34	340.5 Office Furniture & Equipment	203,203					
35	340.51 Computer Equipment	536,050					
36	341.5 Transportation Equipment	506,526					
37	342.5 Stores Equipment	2,173					
38	343.5 Tools, Shop & Garage Equipment	123,106					
39	344.5 Laboratory Equipment	37,078					
40	345.5 Power Operated Equipment	221,571					
41	346.5 Communication Equipment	61,634					
42	347.5 Miscellaneous Equipment	15,247					
43	348.5 Other Tangible Plant	71,253					
44	Total	6,477,958	1,749,329	1,373,774	518,020	904,289	

**SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER**

Company: SSU / Volusia / Deltona Lakes  
 Docket No.: 950495  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1986 Depreciation Expense	Plant Capacity	Main Extension	Meters	Service Installation	Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	603	603				MFR Vol. 3, Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	11,633	11,633				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	32,514	32,514				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	20,819	20,819				
13	310.2 Power Generation Equipment	32,225	32,225				
14	311.2 Pumping Equipment	71,352	71,352				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	15,885	15,885				
19	320.3 Water Treatment Equipment	27,898	27,898				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	2,189	2,189				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	47,185	47,185				
26	331.4 Transmission & Distribution	154,763		154,763			
27	333.4 Services	101,775				101,775	
28	334.4 Meters & Meter Installation	61,359			61,359		
29	335.4 Hydrants	5,425		5,425			
30	339.4 Other Plant & Miscellaneous	411	411				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	16,832					
34	340.5 Office Furniture & Equipment	27,423					
35	340.51 Computer Equipment	182,438					
36	341.5 Transportation Equipment	105,250					
37	342.5 Stores Equipment	329					
38	343.5 Tools, Shop & Garage Equipment	14,322					
39	344.5 Laboratory Equipment	13,880					
40	345.5 Power Operated Equipment	21,882					
41	346.5 Communication Equipment	11,908					
42	347.5 Miscellaneous Equipment	3,571					
43	348.5 Other Tangible Plant	10,078					
44	Total Depreciation Expense	993,707	262,712	160,188	81,359	101,775	
45	1986 Average Depreciable Plant less Land	23,069,486	7,133,855	8,886,527	1,227,188	4,070,994	
46	Composite Depreciation Rate	4.30%	3.88%	2.33%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Volusia / Deltona Lakes  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3, Book 1, B-13
3	302.1 Franchisee	0	0				
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	832	832				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other intakes	0	0				
10	307.2 Wells & Springs	2,325	2,325				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1,488	1,488				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	18,560		16,560			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	21,205	4,645	16,560	0	0	
48	CIAC Amortization Expense	266,665	64,647	81,076	80,210	80,730	
47	Non Used & Useful Percentage	3%	2%	8%	0%	0%	
48	Non Used & Useful Amortization Expense	7,692	1,055	8,717	0	0	

**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Volusia / Deltona Lakes  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	1,709,820	577,685	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	3,071,039	493,037	
3	Meter Installation Fees	1,204,201	283,178	
4	Contributed Lines	365,802	75,854	
5	Cont. Prpty Other than Lines	51,328	14,506	
6	Service Installation Fees	2,429,201	567,348	
7	<b>TOTAL WATER CIAC</b>	<b>8,831,391</b>	<b>2,011,586</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Volusia / Deltona Lakes  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Blisa

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	22,599	1.0	22,599	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	822	2.5	2,055	
4	1 1/2"	4	5.0	21	
5	2"	3	8.0	20	
6	3"	0	18.0	0	
7	4"	1	25.0	27	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	23,429		24,722	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	316	1.0	316	
13	3/4"	0	1.5	0	
14	1"	72	2.5	180	
15	1 1/2"	19	5.0	95	
16	2"	62	8.0	496	
17	3"	8	18.0	128	
18	4"	6	25.0	150	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	483		1,365	
23	<b>Total Number of ERCs</b>	23,912		26,087	



**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Volusia / Deftona Lakes  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (I) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	28,087	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.076</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	28,086	
4	Used & Useful Percentage	98.37%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	28,532	
6	Future ERCs	466	
7	Projected Average Annual Growth in ERCs	665	Sch. 12 (w)
8	Number of Years to Design Capacity	0.70	
<b>Distribution Mains:</b>			
9	1996 ERCs	28,087	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.025</u>	Note: (a)
11	Current ERC's with Margin Reserve	28,746	
12	Permitted No. of Lots/ERC's @ 12/31/96	34,940	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	34,940	
15	Future ERCs	8,194	
16	Projected Average Annual Growth in ERCs	665	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>12.33</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Volusia / Deltona Lakes  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical  Projected

Explanation: Rule 25-30.565 (4) (f) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1)	(2)	(3)	(4)
	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		26,087	Vol 6, Book 1 Sch F-8
2	1997	665	26,751	
3	1998	665	27,416	
4	1999	665	28,081	
5	2000	665	28,745	
6	2001	665	29,410	
7	2002	665	30,075	
8	2003	665	30,739	
9	2004	665	31,404	
10	2005	665	32,068	
11	2006	665	32,733	
12	2007	665	33,398	
13	2008	665	34,062	
14	2009	665	34,727	
15	2010	665	35,392	

**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Volusia / Deltona Lakes  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bliss

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(1)

Line No.	Description
1 2	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Volusia / Deltona Lakes  
Docket No.: 950485  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Volusia / Deltona Lakes  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Elias

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

**SCHEDULE OF PROPOSED PLANT EXPANSION**

Company: SSU / Volusia / Deltona Lakes  
Docket No.: 950495  
Test Year Ended: 12/31/86  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by  
a registered professional engineer showing the cost, by  
Uniform System of Accounting account numbers, and  
capacity of proposed plant expansion

FPSC  
Schedule No. 16 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Volusia / Deltona Lakes  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (g) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Volusia / Deltona Lakes  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

---

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.



**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Volusia / Deltona Lakes  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line No.	Water Treatment Plant / Distribution Main
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropriate.
4	

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Seminole / Dol Ray Manor  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$652.68	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.81	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$91.85	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.19	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	\$225.00	\$977.54	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Seminole / Dol Ray Manor  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$87,590	\$19,000	\$11,443	\$1,293	\$119,326	Sch. 6 (w) p 1
2	Land	\$159				\$159	Sch. 6 (w) p 1
3	Depreciable Assets	\$87,431	\$19,000	\$11,443	\$1,293	\$119,167	
4	Accumulated Depreciation to Date	\$29,861	\$9,488	\$7,191	\$440	\$46,781	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$42,109	\$10,022	\$7,191	\$440	\$59,762	
6	Net Plant at Design Capacity	\$45,480	\$8,976	\$4,252	\$853	\$59,564	
7	Transmission & Distribution / Collection Lines		\$19,000			\$19,000	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			15.92%	
9	CIAC to Date	\$0	\$11,326	\$0	\$0	\$11,326	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$9,197	\$0	\$0	\$9,197	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$9,527	\$0	\$0	\$9,527	
12	Future Customers (ERC) to be Connected	4	1	0	0	4	Sch. 11 (w)
13	Composite Depreciation Rate	3.45%	2.33%			3.25%	Sch. 6 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	4.31%	
16	Requested Service Availability Charge Per ERC	\$652.68	\$91.85	\$90.00	\$143.00	\$977.54	Sch. 1 (w)
17	Level of CIAC at Design Capacity	5.49%	21.30%	N/A	N/A	8.60%	
18	Minimum Service Availability Charge Per ERC					\$2,256.46	
19	Level of CIAC at Design Capacity					15.92%	
20	Maximum Service Availability Charge Per ERC					\$12,599.23	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	80	77	76	76	79	Sch. 11 (w)
23	Current No. of Customers	78	78	76	76	76	Sch. 11 (w)
24	Annual Growth	1	1	N/A	N/A	1	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
26	Number of Years to Design Capacity	4.13	1.25	N/A	N/A	3.62	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Seminole / Dol Ray Manor  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (b) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 3 (w)  
Page 1 of 1  
Preparer: Bilas

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
<b>1996 Average Balance:</b>			
1	Gross Book Value - Plant (Excluding General Plant)	\$87,590	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$29,661)</u>	Sch. 7 (w)
3	Net Plant In Service	\$57,928	
4	Used & Useful %	<u>94.83%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$54,934	
6	1996 ERCs	<u>76</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	0	Sch. 12 (w)
8	Total ERCs	76	
9	Net Plant Per ERC	\$725	
10	Less: Utility Investment 10.00%	<u>(\$73)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$653</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 406 Gallons Per ERC)	<u>\$1.81</u>	
<b>Calculation of Gallons Per ERC</b>			
13	Total Consumption in Gallons	11,220,818	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	76	Sch. 10 (w)
15	Consumption Per ERC	148,130	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>406</u>	

**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
**- Based on Used and Useful Historical Plant -**

Company: SSU / Seminole / Dol Ray Manor  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 4 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Mains	\$19,000	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$9,468)</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$9,532	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$9,532	
6	1996 ERCs	<u>76</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$126	
8	Less: Utility Investment	27.00% <u>(\$34)</u>	
9	Proposed Main Extension Fee Per ERC	<u><u>\$92</u></u>	
10	Proposed Main Extension Fee Per Foot (77 feet per lot)	<u><u>\$1.19</u></u>	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	5,866	Annual Report
12	B. Number of Lots	76	Sch. 11 (w)
13	C. Feet per Lot (A/B)	77	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Seminole / Dol Ray Manor  
 Docket No.: 650495  
 Test Year En Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials							
	a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
3	b. Meter	1	\$24.91	\$40.81	\$68.37	\$190.80	\$256.52	At Cost
4	c. Couplings (Brass)	2	\$3.66	\$3.66	\$5.09	\$20.87	\$24.38	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
6	3. A & G Overhead Rate (18.76%) *		\$6.41	\$9.08	\$13.94	\$38.60	\$50.26	At Cost
7	Total		\$89.85	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
8	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$385.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
11	b. Corporation Stop	1	\$10.80	\$10.80	\$18.70	\$44.52	\$85.72	At Cost
12	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
13	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$89.78	\$127.20	At Cost
14	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	3. A & G Overhead Rate (18.76%)		\$13.05	\$13.05	\$18.39	\$31.63	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.66	\$340.66	\$426.82	At Cost
17	Proposed (Each)		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
20	b. Corporation Stop	1	\$10.80	\$10.80	\$18.70	\$44.52	\$85.72	At Cost
21	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
22	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (18.78%)		\$8.59	\$8.59	\$10.17	\$16.39	\$22.46	At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.67	\$276.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$191.00	\$236.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$164.00	\$202.50	\$245.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Seminole / Dol Ray Manor  
 Docket No.: 050495  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bias

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.08					
<b>Material for Meters</b>								
2	1. Meter	Each	24.01	40.81	68.37	180.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.86	3.86	5.08	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.28	At Cost
7	2. Comp Stop w/ Comp adaptor	Each	10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Seminole / Dol Ray Manor  
 Docket No.: 850485  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	450	450				MFR Vol. 3, Book 1, A-5
4	339.1 Other Plant & Miscellaneous	1,206	1,206				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	15	15				
7	304.2 Structures & Improvements	3,379	3,379				
8	305.2 Collecting & Impounding reservoirs	17,208	17,208				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	1,704	1,704				
11	306.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	27,278	27,278				
13	310.2 Power Generation Equipment	6	6				
14	311.2 Pumping Equipment	18,548	18,548				
15	339.2 Other Plant & Miscellaneous	288	288				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	1	1				
18	304.3 Structures & Improvements	3,594	3,594				
19	320.3 Water Treatment Equipment	13,526	13,526				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	144	144				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	1	1				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	58	58				
26	331.4 Transmission & Distribution	18,885		18,885			
27	333.4 Services	1,293				1,293	
28	334.4 Meters & Meter Installation	11,443			11,443		
29	335.4 Hydrants	115		115			
30	339.4 Other Plant & Miscellaneous	204	204				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	171					
33	304.5 Structures & Improvements	1,747					
34	340.5 Office Furniture & Equipment	1,080					
35	340.51 Computer Equipment	2,874					
36	341.5 Transportation Equipment	1,858					
37	342.5 Stores Equipment	18					
38	343.5 Tools, Shop & Garage Equipment	802					
39	344.5 Laboratory Equipment	548					
40	345.5 Power Operated Equipment	689					
41	348.5 Communication Equipment	313					
42	347.5 Miscellaneous Equipment	141					
43	348.5 Other Tangible Plant	285					
44	Subtotal	129,428	87,590	19,000	11,443	1,293	
45	Future Costs / CWP	0	0	0	0	0	
46	Total	129,428	87,590	19,000	11,443	1,293	



SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Seminole / Dol Ray Manor  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1998 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	4,527	4,527				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	348.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	4,527	4,527	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	4,527	4,527	0	0	0	
47	Total Net Plant	129,428	87,590	19,000	11,443	1,293	
48	Used & Useful Percentage	97%	95%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Seminole / Dol Ray Manor  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	200	200				MFR Vol. 3, Book 1, A-9
4	339.1 Other Plant & Miscellaneous	610	610				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	1,715	1,715				
8	305.2 Collecting & Impounding reservoirs	8,207	8,207				
9	308.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	1,032	1,032				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	2,288	2,288				
13	310.2 Power Generation Equipment	2	2				
14	311.2 Pumping Equipment	11,362	11,362				
15	339.2 Other Plant & Miscellaneous	188	188				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	1,782	1,782				
19	320.3 Water Treatment Equipment	1,954	1,954				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	3	3				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	13	13				
26	331.4 Transmission & Distribution	9,426		9,426			
27	333.4 Services	440				440	
28	334.4 Meters & Meter Installation	7,191			7,191		
29	335.4 Hydrants	43		43			
30	339.4 Other Plant & Miscellaneous	110	110				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	412					
34	340.5 Office Furniture & Equipment	534					
35	340.51 Computer Equipment	1,408					
36	341.5 Transportation Equipment	1,330					
37	342.5 Stores Equipment	6					
38	343.5 Tools, Shop & Garage Equipment	324					
39	344.5 Laboratory Equipment	97					
40	345.5 Power Operated Equipment	582					
41	346.5 Communication Equipment	162					
42	347.5 Miscellaneous Equipment	40					
43	348.5 Other Tangible Plant	187					
44	<b>Total</b>	<b>51,840</b>	<b>29,661</b>	<b>9,468</b>	<b>7,191</b>	<b>440</b>	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Seminole / Dol Ray Manor  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	11	11				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	48	48				Book 1, B-13
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	102	102				
8	305.2 Collecting & Impounding reservoirs	344	344				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	57	57				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	780	780				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	927	927				
15	339.2 Other Plant & Miscellaneous	11	11				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	109	109				
19	320.3 Water Treatment Equipment	815	815				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	6	6				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	2	2				
26	331.4 Transmission & Distribution	440		440			
27	333.4 Services	32				32	
28	334.4 Meters & Meter Installation	572			572		
29	335.4 Hydrants	3		3			
30	339.4 Other Plant & Miscellaneous	6	6				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	44					
34	340.5 Office Furniture & Equipment	72					
35	340.51 Computer Equipment	479					
36	341.5 Transportation Equipment	276					
37	342.5 Stores Equipment	1					
38	343.5 Tools, Shop & Garage Equipment	38					
39	344.5 Laboratory Equipment	36					
40	345.5 Power Operated Equipment	57					
41	346.5 Communication Equipment	31					
42	347.5 Miscellaneous Equipment	9					
43	348.5 Other Tangible Plant	26					
44	Total Depreciation Expense	5,136	3,020	443	572	32	
45	1996 Average Depreciable Plant less Land	129,239	87,573	19,000	11,443	1,293	
46	Composite Depreciation Rate	3.97%	3.45%	2.33%	5.00%	2.48%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Seminole / Dol Ray Manor  
 Docket No.: 850495  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1986 Average Balance	Plant Capacity	Main Extension	Services & Meters	Service Installation	Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	584	584				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	584	584	0	0	0	
46	CIAC Amortization Expense	386	386	0	0	0	
47	Non Used & Useful Percentage	3%	5%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	14	20	0	0	0	

**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Seminole / Dol Ray Manor  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	0	0	
3	Meter Installation Fees	0	0	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	11,326	9,197	
6	Service Installation Fees	0	0	
7	<b>TOTAL WATER CIAC</b>	<b>11,326</b>	<b>9,197</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Seminole / Dol Ray Manor  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	60	1.0	60	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	7	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	60		66	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	1	16.0	9	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	1		9	
23	<b>Total Number of ERCs</b>	61		76	

**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Seminole / Dol Ray Manor  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	76	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.000</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	76	
4	Used & Useful Percentage	94.83%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	80	
6	Future ERCs	4	
7	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
8	Number of Years to Design Capacity	4.13	
<b>Distribution Mains:</b>			
9	1996 ERCs	76	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.000</u>	Note: (a)
11	Current ERC's with Margin Reserve	76	
12	Permitted No. of Lots/ERC's @ 12/31/96	77	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	77	
15	Future ERCs	1	
16	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>1.25</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Seminole / Dol Ray Manor  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1)	(2)	(3)	(4)
	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		76	Vol 8, Book 1 Sch F-8
2	1997	0	76	
3	1998	0	76	
4	1998	0	76	
5	2000	0	76	
6	2001	0	76	
7	2002	0	76	
8	2003	0	76	
9	2004	0	76	
10	2005	0	76	
11	2006	0	76	
12	2007	0	76	
13	2008	0	76	
14	2009	0	76	
15	2010	0	76	
16	2011	0	76	
17	2012	0	76	
18	2013	0	76	
19	2014	0	76	
20	2015	0	76	
21	2016	0	76	
22	2017	0	76	
23	2018	0	76	
24	2019	0	76	
25	2020	0	76	
26	2021	0	76	
27	2022	0	76	
28	2023	0	76	
29	2024	0	76	
30	2025	0	76	
31	2026	0	76	
32	2027	0	76	
33	2028	0	76	
34	2029	0	76	
35	2030	0	76	
36	2031	0	76	
37	2032	0	76	
38	2033	0	76	
39	2034	0	76	
40	2035	0	76	
41	2036	0	76	



**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Seminole / Dol Ray Manor  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bliss

---

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Seminole / Dol Ray Manor  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (k) For each developer agreement  
states whether the agreement is designed to result in contributed  
property, other than the approved system capacity charge, within  
the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Seminole / Doi Ray Manor  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Seminole / Dol Ray Manor  
Docket No.: 850495  
Test Year Ended: 12/31/86  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (o) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion

FPSC  
Schedule No. 16 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Seminole / Dol Ray Manor  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Seminole / Dol Ray Manor  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

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(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Seminole / Dol Ray Manor  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

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Line No.	Water Treatment Plant / Distribution Mains
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- 1 Please refer to D-Schedules in the minimum filing requirements.
- 2 Future expansions will be financed through a combination of
- 3 debt and equity, as appropriate.
- 4

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Seminole / Druid Hills  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$480.26	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.81	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$98.85	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.41	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$812.10</b>	



TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Seminole / Druid Hills  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$268,815	\$66,867	\$33,254	\$13,523	\$382,460	Sch. 6 (w) p 1
2	Land	\$658				\$658	Sch. 6 (w) p 1
3	Depreciable Assets	\$268,157	\$66,867	\$33,254	\$13,523	\$381,801	
4	Accumulated Depreciation to Date	\$91,499	\$21,872	\$21,229	\$2,622	\$137,222	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$91,499	\$26,081	\$21,229	\$2,622	\$141,431	
6	Net Plant at Design Capacity	\$177,317	\$40,786	\$12,025	\$10,901	\$241,029	
7	Transmission & Distribution / Collection Lines		\$66,867			\$66,867	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			17.48%	
9	CIAC to Date	\$0	\$44,146	\$625	\$0	\$44,771	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$34,780	\$143	\$0	\$34,903	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$37,539	\$143	\$0	\$37,682	
12	Future Customers (ERC) to be Connected	0	3	0	0	1	Sch. 11 (w)
13	Composite Depreciation Rate	3.72%	2.32%			3.44%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	2.99%	
16	Requested Service Availability Charge Per ERC	\$480.26	\$98.65	\$90.00	\$143.00	\$812.10	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	16.84%	N/A	N/A	3.12%	
18	Minimum Service Availability Charge Per ERC					\$65,592.43	
19	Level of CIAC at Design Capacity					17.48%	
20	Maximum Service Availability Charge Per ERC					\$325,023.57	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	332	335	332	332	333	Sch. 11 (w)
23	Current No. of Customers	332	332	332	332	332	Sch. 11 (w)
24	Annual Growth	0	1	N/A	N/A	0	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	2.71	N/A	N/A	0.54	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Seminola / Druid Hills  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (s) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 3 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Plant (Excluding General Plant)	\$268,815	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$91,499)</u>	Sch. 7 (w)
3	Net Plant In Service	\$177,317	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$177,317	
6	1996 ERCs	<u>332</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	0	Sch. 12 (w)
8	Total ERCs	332	
9	Net Plant Per ERC	\$534	
10	Less: Utility Investment 10.00%	<u>(\$53)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$480</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 299 Gallons Per ERC)	<u>\$1.81</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption in Gallons	38,205,815	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	332	Sch. 10 (w)
15	Consumption Per ERC	108,958	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>299</u>	

**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
**- Based on Used and Useful Historical Plant -**

Company: SSU / Seminole / Druid Hills  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (s) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 4 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Mains	\$66,867	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$21,872)</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$44,994	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$44,994	
6	1996 ERCs	<u>332</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$135	
8	Less: Utility Investment	27.00% <u>(\$37)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$99</u>	
10	Proposed Main Extension Fee Per Foot (70 feet per lot)	<u>\$1.41</u>	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	23,132	Annual Report
12	B. Number of Lots	332	Sch. 11 (w)
13	C. Feet per Lot (A/B)	70	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Seminole / Druid Hills  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials							
3	a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
4	b. Meter	1	\$24.91	\$40.81	\$68.37	\$190.80	\$256.52	At Cost
5	c. Couplings (Brass)	2	\$3.66	\$3.66	\$5.09	\$20.87	\$24.38	At Cost
6	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
7	3. A & G Overhead Rate (16.76%) *		\$6.41	\$9.08	\$13.94	\$38.60	\$50.26	At Cost
7	Total		\$89.85	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
8	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$385.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials							
11	a. Tapping Saddle 6"	1	\$22.28	\$22.28	\$22.28	\$22.26	\$22.26	At Cost
12	b. Corporation Stop	1	\$10.80	\$10.80	\$18.70	\$44.52	\$65.72	At Cost
13	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
14	d. Curb Stop / Comp. sda	2	\$25.44	\$25.44	\$35.94	\$89.78	\$127.20	At Cost
15	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
16	3. A & G Overhead Rate (16.76%)		\$13.05	\$13.05	\$18.39	\$31.63	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.66	\$340.86	\$428.82	At Cost
17	Proposed (Each)		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials							
20	a. Tapping Saddle 6"	1	\$22.28	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
21	b. Corporation Stop	1	\$10.80	\$10.80	\$18.70	\$44.52	\$65.72	At Cost
22	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
23	d. Curb Stop / Comp. sda	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
24	3. A & G Overhead Rate (16.76%)		\$8.59	\$8.59	\$10.17	\$16.39	\$22.46	At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.67	\$278.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$191.00	\$235.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$154.00	\$202.50	\$245.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Seminole / Druid Hills  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.90	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.66	3.66	5.08	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Seminole / Druid Hills  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Elias

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Frenchies	605	605				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	1,746	1,746				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	62	62				
7	304.2 Structures & Improvements	8,961	8,961				
8	305.2 Collecting & Impounding reservoirs	20,270	20,270				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	3,837	3,837				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	57	57				
13	310.2 Power Generation Equipment	31,106	31,106				
14	311.2 Pumping Equipment	46,832	46,832				
15	339.2 Other Plant & Miscellaneous	205	205				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	4	4				
18	304.3 Structures & Improvements	27,596	27,596				
19	320.3 Water Treatment Equipment	46,246	46,246				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	596	596				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	3	3				
24	304.4 Structures & Improvements	1	1				
25	330.4 Distribution Reservoirs	78,058	78,058				
26	331.4 Transmission & Distribution	83,523		63,523			
27	333.4 Services	13,523				13,523	
28	334.4 Meters & Meter Installation	33,254			33,254		
29	335.4 Hydrants	3,344		3,344			
30	339.4 Other Plant & Miscellaneous	630	630				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	711					
33	304.5 Structures & Improvements	7,251					
34	340.5 Office Furniture & Equipment	4,461					
35	340.51 Computer Equipment	11,829					
36	341.5 Transportation Equipment	6,882					
37	342.5 Stores Equipment	65					
38	343.5 Tools, Shop & Garage Equipment	2,498					
39	344.5 Laboratory Equipment	2,265					
40	345.5 Power Operated Equipment	2,861					
41	346.5 Communication Equipment	1,298					
42	347.5 Miscellaneous Equipment	584					
43	348.5 Other Tangible Plant	1,098					
44	Subtotal	424,383	268,815	66,667	33,254	13,523	
45	Future Costs / CWMP	0	0	0	0	0	
46	Total	424,383	268,815	66,667	33,254	13,523	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Seminole / Druid Hills  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3.
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	306.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	346.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	424,383	268,815	66,667	33,254	13,523	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Seminole / Druid Hills  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1991 Average Acc. Dep	Plant Capacity	Main Extension	Meters	Service Installation	Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	264	264				MFR Vol. 3, Book 1, A-9
4	339.1 Other Plant & Miscellaneous	1,133	1,133				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	4,510	4,510				
8	305.2 Collecting & Impounding reservoirs	9,163	9,163				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	2,295	2,295				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	16	16				
13	310.2 Power Generation Equipment	8,487	8,487				
14	311.2 Pumping Equipment	35,564	35,564				
15	339.2 Other Plant & Miscellaneous	151	151				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	5,328	5,328				
19	320.3 Water Treatment Equipment	7,113	7,113				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	12	12				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	17,155	17,155				
26	331.4 Transmission & Distribution	21,411		21,411			
27	333.4 Services	2,822				2,822	
28	334.4 Meters & Meter Installation	21,229			21,229		
29	335.4 Hydrants	481		481			
30	339.4 Other Plant & Miscellaneous	310	310				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	1,708					
34	340.5 Office Furniture & Equipment	2,215					
35	340.51 Computer Equipment	5,843					
36	341.5 Transportation Equipment	5,521					
37	342.5 Stores Equipment	24					
38	343.5 Tools, Shop & Garage Equipment	1,342					
39	344.5 Laboratory Equipment	404					
40	345.5 Power Operated Equipment	2,415					
41	346.5 Communication Equipment	672					
42	347.5 Miscellaneous Equipment	166					
43	348.5 Other Tangible Plant	777					
44	Total	158,309	91,499	21,672	21,229	2,822	



SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Seminole / Druid Hills  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1998 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(8) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	15	15				MFR Vol. 3, Book 1, B-13
4	339.1 Other Plant & Miscellaneous	70	70				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	272	272				
8	305.2 Collecting & Impounding reservoirs	405	405				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	128	128				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	2	2				
13	310.2 Power Generation Equipment	1,555	1,555				
14	311.2 Pumping Equipment	2,342	2,342				
15	339.2 Other Plant & Miscellaneous	8	8				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	836	836				
19	320.3 Water Treatment Equipment	2,195	2,195				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	24	24				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	2,108	2,108				
26	331.4 Transmission & Distribution	1,480		1,480			
27	333.4 Services	338				338	
28	334.4 Meters & Meter Installation	1,663			1,663		
29	335.4 Hydrants	74		74			
30	339.4 Other Plant & Miscellaneous	25	25				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	181					
34	340.5 Office Furniture & Equipment	299					
35	340.51 Computer Equipment	1,989					
36	341.5 Transportation Equipment	1,147					
37	342.5 Stores Equipment	4					
38	343.5 Tools, Shop & Garage Equipment	156					
39	344.5 Laboratory Equipment	151					
40	345.5 Power Operated Equipment	238					
41	348.5 Communication Equipment	130					
42	347.5 Miscellaneous Equipment	39					
43	348.5 Other Tangible Plant	110					
44	Total Depreciation Expense	17,984	9,985	1,554	1,663	338	
45	1998 Average Depreciable Plant less Land	423,603	288,746	66,867	33,254	13,523	
46	Composite Depreciation Rate	4.25%	3.72%	2.32%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Seminole / Druid Hills  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	1,594	1,563	0	31	0	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	

**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Seminole / Druid Hills  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	0	0	
3	Meter Installation Fees	625	143	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	44,146	34,760	
6	Service Installation Fees	0	0	
7	<b>TOTAL WATER CIAC</b>	<b>44,771</b>	<b>34,903</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Seminole / Druid Hills  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	210	1.0	210	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	30	2.5	74	
4	1 1/2"	8	5.0	40	
5	2"	1	8.0	8	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	6"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	248		331	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	1	2.5	1	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	6"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	1		1	
23	<b>Total Number of ERCs</b>	<b>249</b>		<b>332</b>	

**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Seminole / Druid Hills  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	332	Sch. 10 (w)
2	Margin Reserve Factor	<u>1,000</u>	Note: (e)
3	Current ERCs Plus Margin Reserve	332	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	332	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	0	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
<b>Distribution Mains:</b>			
9	1996 ERCs	332	Sch. 10 (w)
10	Margin Reserve Factor	<u>1,000</u>	Note: (e)
11	Current ERC's with Margin Reserve	332	
12	Permitted No. of Lots/ERC's @ 12/31/96	335	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	335	
15	Future ERCs	3	
18	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>2.71</u>	

Note (e): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 8, Book 1, Schedules F-6.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Seminole / Druid Hills  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1)	(2)	(3)	(4)
	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		332	Vol 8, Book 1 Sch F-8
2	1997	0	332	
3	1996	0	332	
4	1999	0	332	
5	2000	0	332	
8	2001	0	332	
7	2002	0	332	
8	2003	0	332	
9	2004	0	332	
10	2005	0	332	
11	2006	0	332	
12	2007	0	332	
13	2008	0	332	
14	2009	0	332	
15	2010	0	332	
18	2011	0	332	
17	2012	0	332	
18	2013	0	332	
19	2014	0	332	
20	2015	0	332	
21	2018	0	332	
22	2017	0	332	
23	2018	0	332	
24	2019	0	332	
25	2020	0	332	
26	2021	0	332	
27	2022	0	332	
28	2023	0	332	
29	2024	0	332	
30	2025	0	332	
31	2026	0	332	
32	2027	0	332	
33	2028	0	332	
34	2029	0	332	
35	2030	0	332	
36	2031	0	332	
37	2032	0	332	
38	2033	0	332	
39	2034	0	332	
40	2035	0	332	
41	2038	0	332	

**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Seminole / Druid Hills  
Docket No.: 950495  
Test Year Ended: 12/31/86  
Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bilas

---

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Seminole / Druid Hills  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	



**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Seminole / Druid Hills  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Seminole / Druid Hills  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by  
a registered professional engineer showing the cost, by  
Uniform System of Accounting account numbers, and  
capacity of proposed plant expansion

FPSC  
Schedule No. 16 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Seminole / Druid Hills  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (q) if the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Seminole / Druid Hills  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

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(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Seminole / Druid Hills  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line  
No.

Water Treatment Plant / Distribution Mains

- 
- 1 Please refer to D-Schedules in the minimum filing requirements.
  - 2 Future expansions will be financed through a combination of
  - 3 debt and equity, as appropriate.
  - 4

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Lake / East Lake Harris Estates  
 Docket No.: 050495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 1 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$1,135.65	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$14.94	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$1,082.03	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$16.91	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(6) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$2,450.68</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Lake / East Lake Harris Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/06  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bias

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$248,485	\$272,746	\$9,979	\$2,916	\$532,126	Sch. 6 (w) p 1
2	Land	\$457				\$457	Sch. 6 (w) p 1
3	Depreciable Assets	\$248,028	\$272,746	\$9,979	\$2,916	\$531,668	
4	Accumulated Depreciation to Date	\$18,001	\$9,897	\$5,425	\$793	\$32,116	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$18,001	\$134,851	\$5,425	\$793	\$157,070	
6	Net Plant at Design Capacity	\$230,484	\$137,894	\$4,554	\$2,123	\$375,055	
7	Transmission & Distribution / Collection Lines		\$272,746			\$272,746	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			51.26%	
9	CIAC to Date	\$0	\$3,581	\$1,485	\$300	\$5,366	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$1,576	\$276	\$6	\$1,858	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$3,217	\$276	\$6	\$3,499	
12	Future Customers (ERC) to be Connected	0	35	0	0	18	Sch. 11 (w)
13	Composite Depreciation Rate	3.89%	2.33%			3.07%	Sch. 6 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	1.42%	
16	Requested Service Availability Charge Per ERC	\$1,135.85	\$1,082.03	\$90.00	\$143.00	\$2,450.68	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	21.35%	N/A	N/A	10.58%	
18	Minimum Service Availability Charge Per ERC					\$12,342.89	
19	Level of CIAC at Design Capacity					51.26%	
20	Maximum Service Availability Charge Per ERC					\$18,116.78	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	183	214	177	177	199	Sch. 11 (w)
23	Current No. of Customers	183	179	177	177	177	Sch. 11 (w)
24	Annual Growth	2	2	N/A	N/A	2	Sch. 11 (w)
25	Calculation of Z	0	8	N/A	N/A	3	
26	Number of Years to Design Capacity	0.00	19.66	N/A	N/A	10.33	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Lake / East Lake Harris Estates  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 3 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
	<b>1996 Average Balance:</b>		
1	Gross Book Value - Plant (Excluding General Plant)	\$246,485	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	(\$16,001)	Sch. 7 (w)
3	Net Plant in Service	\$230,484	
4	Used & Useful %	100.00%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$230,484	
6	1996 ERCs	177	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	5	Sch. 12 (w)
8	Total ERCs	183	
9	Net Plant Per ERC	\$1,262	
10	Less: Utility Investment 10.00%	(\$126)	
11	Proposed Plant Capacity Fee Per ERC	\$1,136	
12	Proposed Plant Capacity Fee Per Gallon ( 76 Gallons Per ERC)	\$14.94	
	<b>Calculation of Gallons Per ERC</b>		
13	Total Consumption in Gallons	4,932,324	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	177	Sch. 10 (w)
15	Consumption Per ERC	27,814	
16	Divide by 365 Days	365	
17	Gallons Per Day Per ERC	76	



**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
**- Based on Used and Useful Historical Plant -**

Company: SSU / Lake / East Lake Harris Estates  
Docket No.: 950495  
Test Year Ended: 12/31/06  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 4 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	<u>1998 Average Balance:</u>		
1	Gross Book Value - Mains	\$272,748	Sch. 8 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$9,897)</u>	Sch. 7 (w)
3	Net Plant in Service - Mains	\$262,849	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$262,849	
6	1998 ERCs	<u>177</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$1,482	
8	Less: Utility investment 27.00%	<u>(\$400)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$1,082</u>	
10	Proposed Main Extension Fee Per Foot (84 feet per lot)	<u>\$18.91</u>	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	11,300	Annual Report
12	B. Number of Lots	177	Sch. 11 (w)
13	C. Feet per Lot (A/B)	84	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Lake / East Lake Harris Estates  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (i) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials							
	a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
3	b. Meter	1	\$24.91	\$40.81	\$68.37	\$190.80	\$256.52	At Cost
4	c. Couplings (Brass)	2	\$3.66	\$3.66	\$5.09	\$20.67	\$24.38	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
6	3. A & G Overhead Rate (18.76%) *		\$8.41	\$9.08	\$13.94	\$38.80	\$50.28	At Cost
7	Total		\$89.85	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
6	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$385.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
11	b. Corporation Stop	1	\$10.60	\$10.60	\$16.70	\$44.52	\$65.72	At Cost
12	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
13	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$89.76	\$127.20	At Cost
14	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	3. A & G Overhead Rate (18.76%)		\$13.05	\$13.05	\$18.39	\$31.83	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.66	\$340.66	\$426.82	At Cost
17	Proposed (Each)		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
20	b. Corporation Stop	1	\$10.60	\$10.60	\$16.70	\$44.52	\$65.72	At Cost
21	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
22	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (18.76%)		\$8.59	\$8.59	\$10.17	\$16.39	\$22.46	At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.67	\$278.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$191.00	\$235.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$154.00	\$202.50	\$246.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Lake / East Lake Harris Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/99  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (i) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	6/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.88	3.88	5.09	20.87	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Coat for 6")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.60	10.80	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / East Lake Harris Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	478	478				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	191	191				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	43	43				
7	304.2 Structures & Improvements	6,793	6,793				
8	305.2 Collecting & Impounding reservoirs	166	166				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	204	204				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	37	37				
13	310.2 Power Generation Equipment	46,965	46,965				
14	311.2 Pumping Equipment	32,087	32,087				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	557	557				
18	304.3 Structures & Improvements	27,716	27,716				
19	320.3 Water Treatment Equipment	53,715	53,715				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	414	414				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	2	2				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	78,737	78,737				
26	331.4 Transmission & Distribution	272,566		272,566			
27	333.4 Services	2,916				2,916	
28	334.4 Meters & Meter Installation	9,979			9,979		
29	335.4 Hydrants	160		160			
30	339.4 Other Plant & Miscellaneous	378	378				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	494					
33	304.5 Structures & Improvements	5,038					
34	340.5 Office Furniture & Equipment	3,114					
35	340.51 Computer Equipment	6,288					
36	341.5 Transportation Equipment	4,761					
37	342.5 Stores Equipment	45					
38	343.5 Tools, Shop & Garage Equipment	1,735					
39	344.5 Laboratory Equipment	1,574					
40	345.5 Power Operated Equipment	1,888					
41	346.5 Communication Equipment	902					
42	347.5 Miscellaneous Equipment	405					
43	348.5 Other Tangible Plant	763					
44	Subtotal	561,253	246,485	272,746	9,979	2,916	
45	Future Costs / CWP	0	0	0	0	0	
46	Total	561,253	246,485	272,746	9,979	2,916	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / East Lake Harris Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	0	0				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	0	0				Book 1, A-5
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	561,253	246,465	272,746	9,979	2,916	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / East Lake Harris Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Billas

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1991 Average Acc. Dep	Plant Capacity	Main Extension	Meters	Service Installation	Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	134	134				MFR Vol. 3, Book 1, A-9
4	339.1 Other Plant & Miscellaneous	85	65				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	3,519	3,519				
8	305.2 Collecting & Impounding reservoirs	48	48				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	70	70				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	9	9				
13	310.2 Power Generation Equipment	2,355	2,355				
14	311.2 Pumping Equipment	3,833	3,833				
15	339.2 Other Plant & Miscellaneous	-3	-3				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	1,215	1,215				
19	320.3 Water Treatment Equipment	4,847	4,847				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	9	9				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	-275	-275				
26	331.4 Transmission & Distribution	9,860		9,860			
27	333.4 Services	793				793	
28	334.4 Meters & Meter Installation	5,425			5,425		
29	335.4 Hydrants	37		37			
30	339.4 Other Plant & Miscellaneous	177	177				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	1,187					
34	340.5 Office Furniture & Equipment	1,539					
35	340.51 Computer Equipment	4,060					
36	341.5 Transportation Equipment	3,836					
37	342.5 Stores Equipment	16					
38	343.5 Tools, Shop & Garage Equipment	932					
39	344.5 Laboratory Equipment	261					
40	345.5 Power Operated Equipment	1,878					
41	346.5 Communication Equipment	466					
42	347.5 Miscellaneous Equipment	116					
43	348.5 Other Tangible Plant	540					
44	<b>Total</b>	<b>46,766</b>	<b>16,001</b>	<b>9,897</b>	<b>5,425</b>	<b>793</b>	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / East Lake Harris Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1998 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	12	12				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	8	8				Book 1, B-13
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	206	206				
8	305.2 Collecting & impounding reservoirs	3	3				
9	306.2 Lake, River & Other Intake	0	0				
10	307.2 Wells & Springs	7	7				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1	1				
13	310.2 Power Generation Equipment	2,348	2,348				
14	311.2 Pumping Equipment	1,604	1,604				
15	339.2 Other Plant & Miscellaneous	0	0				
18	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	840	840				
19	320.3 Water Treatment Equipment	2,444	2,444				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	17	17				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	2,072	2,072				
28	331.4 Transmission & Distribution	6,351		6,351			
27	333.4 Services	73				73	
28	334.4 Meters & Meter Installation	499			499		
29	335.4 Hydrants	4		4			
30	339.4 Other Plant & Miscellaneous	15	15				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	126					
34	340.5 Office Furniture & Equipment	206					
35	340.51 Computer Equipment	1,382					
36	341.5 Transportation Equipment	797					
37	342.5 Stores Equipment	2					
38	343.5 Tools, Shop & Garage Equipment	108					
39	344.5 Laboratory Equipment	105					
40	345.5 Power Operated Equipment	166					
41	346.5 Communication Equipment	90					
42	347.5 Miscellaneous Equipment	27					
43	348.5 Other Tangible Plant	76					
44	Total Depreciation Expense	19,591	9,577	6,355	499	73	
45	1998 Average Depreciable Plant less Land	560,157	245,883	272,746	9,979	2,916	
46	Composite Depreciation Rate	3.50%	3.89%	2.33%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / East Lake Harris Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1996 Average Balance	Plant Capacity	Main Extension	Services & Meters	Service Installation	Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Maina	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0			0		
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0				0	
29	335.4 Hydrants	0			0		
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	346.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	185	0	83	74	8	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	



**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Lake / East Lake Harris Estates  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (f).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	3,581	1,576	
3	Meter Installation Fees	1,485	276	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	300	6	
7	<b>TOTAL WATER CIAC</b>	<b>5,366</b>	<b>1,858</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Lake / East Lake Harris Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	175	1.0	175	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	1	2.5	3	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	176		177	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	Total Number of ERCs	178		177	

**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Lake / East Lake Harris Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	177	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.030</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	183	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity In ERCs	183	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	2	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
<b>Distribution Mains:</b>			
9	1996 ERCs	177	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.010</u>	Note: (a)
11	Current ERC's with Margin Reserve	179	
12	Permitted No. of Lots/ERC's @ 12/31/96	214	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	214	
15	Future ERCs	35	
16	Projected Average Annual Growth in ERCs	2	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>19.66</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Lake / East Lake Harris Estates  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant end line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		177	Vol 6, Book 1 Sch F-8
2	1997	2	179	
3	1998	2	181	
4	1999	2	183	
5	2000	2	184	
6	2001	2	186	
7	2002	2	188	
8	2003	2	190	
9	2004	2	192	
10	2005	2	193	
11	2006	2	195	
12	2007	2	197	
13	2008	2	199	
14	2009	2	200	
15	2010	2	202	
16	2011	2	204	
17	2012	2	206	
18	2013	2	208	
19	2014	2	209	
20	2015	2	211	
21	2016	2	213	
22	2017	2	215	

**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Lake / East Lake Harris Estates

Docket No.: 950495

Test Year Ended: 12/31/86

Historical  Projected

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC

Schedule No. 13 (w)

Page 1 of 1

Preparer: Bliss

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(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

**SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.**

Company: SSU / Lake / East Lake Harris Estates

Docket No.: 950495

Test Year Ended: 12/31/96

Historical  Projected

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC

Schedule No. 14 (w)

Page 1 of 1

Preparer: Bliss

(1)

<i>Line No.</i>	<i>Description</i>
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Lake / East Lake Harris Estates

Docket No.: 950495

Test Year Ended: 12/31/96

Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC

Schedule No. 15 (w)

Page 1 of 1

Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

**SCHEDULE OF PROPOSED PLANT EXPANSION**

Company: SSU / Lake / East Lake Harris Estates

Docket No.: 850485

Test Year Ended: 12/31/86

Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion

FPSC

Schedule No. 16 (w)

Page 1 of 1

Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	



**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Lake / East Lake Harris Estates

Docket No.: 950495

Test Year Ended: 12/31/96

Historical  Projected

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC

Schedule No. 17 (w)

Page 1 of 1

Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Lake / East Lake Harris Estates

Docket No.: 950495

Test Year Ended: 12/31/96

Historical  Projected

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC

Schedule No. 18 (w)

Page 1 of 1

Preparer: Bliss

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(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Lake / East Lake Harris Estates  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line  
No.

Water Treatment Plant / Distribution Mains

- 
- 1 Please refer to D-Schedules in the minimum filing requirements.
  - 2 Future expansions will be financed through a combination of
  - 3 debt and equity, as appropriate.
  - 4

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Volusia / Enterprise  
Docket No.: 850485  
Test Year Ended: 12/31/86  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Billas

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$115.91	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.72	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	N/A	\$177.45	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$2.33	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	ACTUAL COST	\$80.00	Sch. 5 (w)
6	Per Connection - 1"	N/A	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	N/A	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	N/A	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	ACTUAL COST	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	\$0.00	\$528.36	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Volusia / Enterprise  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$76,738	\$148,452	\$14,098	\$9,989	\$249,277	Sch. 6 (w) p 1
2	Land	\$6,422				\$6,422	Sch. 6 (w) p 1
3	Depreciable Assets	\$70,318	\$148,452	\$14,098	\$9,989	\$242,855	
4	Accumulated Depreciation to Date	\$37,567	\$73,757	\$7,987	\$3,643	\$122,974	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$37,567	\$73,757	\$7,987	\$3,643	\$122,974	
6	Net Plant at Design Capacity	\$39,152	\$74,696	\$6,110	\$6,346	\$126,303	
7	Transmission & Distribution / Collection Lines		\$148,452			\$148,452	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			59.55%	
9	CIAC to Date	\$7,023	\$188,956	\$14,368	\$20,075	\$230,420	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$2,266	\$83,220	\$8,450	\$8,104	\$102,040	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$2,266	\$83,220	\$8,450	\$8,104	\$102,040	
12	Futura Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	3.00%	2.33%			2.58%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	CTUAL COST	CTUAL COST	\$0.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	101.64%	
16	Requested Service Availability Charge Per ERC	\$115.91	\$177.45	\$90.00	\$143.00	\$528.36	Sch. 1 (w)
17	Level of CIAC at Design Capacity	12.15%	141.56%	N/A	N/A	101.64%	
18	Minimum Service Availability Charge Per ERC					\$0.00	
19	Level of CIAC at Design Capacity					59.55%	
20	Maximum Service Availability Charge Per ERC					\$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	332	279	290	290	297	Sch. 11 (w)
23	Current No. of Customers	332	304	290	290	290	Sch. 11 (w)
24	Annual Growth	14	14	N/A	N/A	14	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	0.00	N/A	N/A	0.00	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Volusia / Enterprise  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (s) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 3 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
<b>1996 Average Balance:</b>			
1	Gross Book Value - Plant (Excluding General Plant)	\$76,738	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$37,587)</u>	Sch. 7 (w)
3	Net Plant In Service	\$39,152	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$39,152	
6	1996 ERCs	<u>290</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	14	Sch. 12 (w)
8	Total ERCs	304	
9	Net Plant Per ERC	\$129	
10	Less: Utility Investment 10.00%	<u>(\$13)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$118</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 160 Gallons Per ERC)	<u>\$0.72</u>	
<b>Calculation of Gallons Per ERC</b>			
13	Total Consumption in Gallons	18,978,918	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	290	Sch. 10 (w)
15	Consumption Per ERC	58,541	
16	Divide by 365 Days	<u>385</u>	
17	Gallons Per Day Per ERC	<u>160</u>	

**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
 - Based on Used and Useful Historical Plant -

Company: SSU / Volusia / Enterprise  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (s) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 4 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Mains	\$148,452	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$73,757)</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$74,696	
4	Used & Useful %	<u>94.4%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$70,494	
6	1996 ERCs	<u>290</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$243	
8	Less: Utility Investment	27.00% <u>(\$68)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$177</u>	
10	Proposed Main Extension Fee Per Foot (76 feet per lot)	<u>\$2.33</u>	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	22,120	Annual Report
12	B. Number of Lots	290	Sch. 11 (w)
13	C. Feet per Lot (A/B)	76	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

Company: SSU / Volusia / Enterprise  
 Docket No.: 850495  
 Test Year En Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Description	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials							
	a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
3	b. Meter	1	\$24.91	\$40.81	\$68.37	\$190.80	\$256.52	At Cost
4	c. Couplings (Brass)	2	\$3.66	\$3.66	\$5.09	\$20.87	\$24.38	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *		\$8.41	\$9.08	\$13.94	\$38.60	\$50.28	At Cost
7	Total		\$89.85	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
8	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$386.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
11	b. Corporation Stop	1	\$10.80	\$10.80	\$16.70	\$44.52	\$65.72	At Cost
12	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
13	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$89.78	\$127.20	At Cost
14	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)		\$13.05	\$13.05	\$18.39	\$31.63	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.66	\$340.86	\$426.82	At Cost
17	Proposed (Each)		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.28	\$22.26	\$22.26	At Cost
20	b. Corporation Stop	1	\$10.80	\$10.80	\$16.70	\$44.52	\$65.72	At Cost
21	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$16.30	\$33.30	At Cost
22	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)		\$8.59	\$8.59	\$10.17	\$16.39	\$22.46	At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.67	\$276.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$191.00	\$235.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$154.00	\$202.50	\$245.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650



**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Volusia / Enterprise  
 Docket No.: 890485  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	3/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.86	3.86	5.09	20.87	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.80	10.60	16.70	44.52	85.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	63.80	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 8.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Volusia / Enterprise  
 Docket No.: 950495  
 Test Year Ended: 12/31/06  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	557	557				MFR Vol. 3, Book 1, A-5
3	302.1 Franchises	0	0				
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	5,900	5,900				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	308.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	306.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	85,000	85,000				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	3,292	3,292				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	1,487	1,487				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	522	522				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	148,079		148,079			
27	333.4 Services	9,989				9,989	
28	334.4 Meters & Meter Installation	14,088				14,088	
29	335.4 Hydrants	373		373			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	623					
33	304.5 Structures & Improvements	6,349					
34	340.5 Office Furniture & Equipment	3,923					
35	340.51 Computer Equipment	10,444					
36	341.5 Transportation Equipment	6,025					
37	342.5 Stores Equipment	57					
38	343.5 Tools, Shop & Garage Equipment	2,187					
39	344.5 Laboratory Equipment	1,983					
40	345.5 Power Operated Equipment	2,505					
41	346.5 Communication Equipment	1,136					
42	347.5 Miscellaneous Equipment	511					
43	348.5 Other Tangible Plant	962					
44	Subtotal	285,981	76,738	148,452	14,088	9,989	
45	Future Costs / CWIP	0	0	0	0	0	
46	Total	285,981	76,738	148,452	14,088	9,989	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Volusia / Enterprise  
 Docket No.: 950495  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1986 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	8,350		8,350			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	8,350	0	8,350	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	8,350	0	8,350	0	0	
47	Total Net Plant	285,981	78,738	148,452	14,098	9,889	
48	Used & Useful Percentage	97%	100%	94%	100%	100%	

**SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER**

Company: SSU / Volusia / Enterprise  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1991 Average Acc. Dep	Plant Capacity	Main Extension	Meters	Service Installation	Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	42	42				
3	302.1 Franchises	0	0				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	0	0				Book 1, A-9
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	37,072	37,072				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	329	329				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	132	132				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	10	10				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	73,682		73,682			
27	333.4 Services	3,643				3,643	
28	334.4 Meters & Meter Installation	7,987			7,987		
29	335.4 Hydrants	75		75			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	1,496					
34	340.5 Office Furniture & Equipment	1,939					
35	340.51 Computer Equipment	5,116					
36	341.5 Transportation Equipment	4,833					
37	342.5 Stores Equipment	21					
38	343.5 Tools, Shop & Garage Equipment	1,175					
39	344.5 Laboratory Equipment	354					
40	345.5 Power Operated Equipment	2,115					
41	346.5 Communication Equipment	588					
42	347.5 Miscellaneous Equipment	145					
43	348.5 Other Tangible Plant	680					
44	<b>Total</b>	<b>141,435</b>	<b>37,587</b>	<b>73,757</b>	<b>7,967</b>	<b>3,643</b>	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Volusia / Enterprise  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)
		1998 Depreciation Expense	Plant Capacity	Main Extension	Meters	Service Installation	Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	14	14				
3	302.1 Franchises	0	0				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	0	0				Book 1, B-13
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1,859	1,859				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	165	165				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	67	67				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	21	21				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	3,450		3,450			
27	333.4 Services	250				250	
28	334.4 Meters & Meter Installation	705			705		
29	335.4 Hydrants	8		6			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	159					
34	340.5 Office Furniture & Equipment	262					
35	340.51 Computer Equipment	1,741					
36	341.5 Transportation Equipment	1,004					
37	342.5 Stores Equipment	3					
38	343.5 Tools, Shop & Garage Equipment	137					
39	344.5 Laboratory Equipment	132					
40	345.5 Power Operated Equipment	209					
41	346.5 Communication Equipment	114					
42	347.5 Miscellaneous Equipment	34					
43	348.5 Other Tangible Plant	96					
44	Total Depreciation Expense	10,430	2,128	3,458	705	250	
45	1998 Average Depreciable Plant less Land	279,458	70,838	148,452	14,098	9,989	
46	Composite Depreciation Rate	3.73%	3.00%	2.33%	5.00%	2.50%	

**SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER**

Company: SSU / Volusia / Enterprise  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	387		387			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	387	0	387	0	0	
46	CIAC Amortization Expense	5,834	216	4,398	718	502	
47	Non Used & Useful Percentage	3%	0%	8%	0%	0%	
48	Non Used & Useful Amortization Expense	170	0	247	0	0	

**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Volusia / Enterprise  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	7,023	2,266	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	16,025	6,689	
3	Meter Installation Fees	14,366	8,450	
4	Contributed Lines	172,732	76,153	
5	Cont. Prpty Other than Lines	199	378	
6	Service Installation Fees	20,075	8,104	
7	<b>TOTAL WATER CIAC</b>	<b>230,420</b>	<b>102,040</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Volusia / Enterprise  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

(1)	(2)	(3)	(4)	(5)	
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	218	1.0	218	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	22	2.5	55	
4	1 1/2"	1	5.0	5	
5	2"	0	8.0	0	
6	3"	0	18.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	239		276	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	1	1.0	1	
13	3/4"	0	1.5	0	
14	1"	2	2.5	5	
15	1 1/2"	0	5.0	0	
16	2"	1	8.0	8	
17	3"	0	18.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	4		14	
23	<b>Total Number of ERCs</b>	<b>243</b>		<b>290</b>	



**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Volusia / Enterprise  
 Docket No.: 850485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	290	Sch. 10 (w)
2	Margin Reserve Factor	1.145	Note: (a)
3	Current ERCs Plus Margin Reserve	332	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	332	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	14	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
<b>Distribution Mains:</b>			
9	1996 ERCs	290	Sch. 10 (w)
10	Margin Reserve Factor	1.049	Note: (a)
11	Current ERC's with Margin Reserve	304	
12	Permitted No. of Lots/ERC's @ 12/31/96	279	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	279	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	14	Sch. 12 (w)
17	Number of Years to Design Capacity	0.00	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Volusia / Enterprise  
Docket No.: 850495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
Schedule No. 12 (w)  
Page 1 of 1  
Preparer: Bliss

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	(1)	(2)	(3)	(4)
<u>Line No.</u>	<u>YEAR</u>	<u># New ERC's</u>	<u>Total ERC's</u>	<u>Supporting Schedules</u>
1	1996		290	Vol 6, Book 1
2	1997	14	304	Sch F-8

**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Volusia / Enterprise  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Blisa

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(1)

<u>Line No.</u>	<u>Description</u>
1	Refer to Volume VII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Volusia / Enterprise  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Volusia / Enterprise  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

**SCHEDULE OF PROPOSED PLANT EXPANSION**

Company: SSU / Volusia / Enterprise  
Docket No.: 850495  
Test Year Ended: 12/31/06  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by  
a registered professional engineer showing the cost, by  
Uniform System of Accounting account numbers, and  
capacity of proposed plant expansion

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Blise

---

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Volusia / Enterprise  
Docket No.: 950495  
Test Year Ended: 12/31/86  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (g) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Volusia / Enterprise  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

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(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.



**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Volusia / Enterprise  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line No.	Water Treatment Plant / Distribution Mains
----------	--

- |   |   |
|---|---|
| 1 | Please refer to D-Schedules in the minimum filing requirements. |
| 2 | Future expansions will be financed through a combination of     |
| 3 | debt and equity, as appropriate.                                |
| 4 |   |

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Seminole / Fern Park  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$385.04	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.74	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$687.02	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$15.27	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$1,305.06</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Seminole / Fern Park  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bias

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$109,158	\$187,907	\$15,607	\$10,003	\$302,675	Sch. 6 (w) p 1
2	Land	\$484				\$484	Sch. 6 (w) p 1
3	Depreciable Assets	\$108,674	\$187,907	\$15,607	\$10,003	\$302,190	
4	Accumulated Depreciation to Date	\$28,484	(\$8,004)	\$9,068	\$3,797	\$33,343	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$28,484	\$137,949	\$9,068	\$3,797	\$179,298	
6	Net Plant at Design Capacity	\$80,674	\$29,958	\$6,541	\$6,208	\$123,378	
7	Transmission & Distribution / Collection Lines		\$187,907			\$187,907	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			55.47%	
9	CIAC to Date	\$0	\$17,402	\$863	\$306	\$18,571	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$10,318	\$193	\$43	\$10,544	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$25,445	\$183	\$43	\$25,671	
12	Future Customers (ERC) to be Connected	0	21	0	0	12	Sch. 11 (w)
13	Composite Depreciation Rate	3.19%	2.33%			2.87%	Sch. 6 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	-4.17%	
16	Requested Service Availability Charge Per ERC	\$385.04	\$687.02	\$90.00	\$143.00	\$1,305.06	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	-0.29%	N/A	N/A	3.43%	
18	Minimum Service Availability Charge Per ERC					\$8,700.29	
19	Level of CIAC at Design Capacity					55.47%	
20	Maximum Service Availability Charge Per ERC					\$11,474.75	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	189	208	187	187	200	Sch. 11 (w)
23	Current No. of Customers	189	187	187	187	187	Sch. 11 (w)
24	Annual Growth	1	1	N/A	N/A	1	Sch. 11 (w)
25	Calculation of Z	0	9	N/A	N/A	4	
26	Number of Years to Design Capacity	0.00	37.31	N/A	N/A	22.61	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
 - Based on Used & Useful Historical Plant -

Company: SSU / Seminole / Fern Park  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 3 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
<b>1996 Average Balance:</b>			
1	Gross Book Value - Plant (Excluding General Plant)	\$109,156	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$28,484)</u>	Sch. 7 (w)
3	Net Plant In Service	\$80,674	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$80,674	
6	1996 ERCs	<u>187</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	2	Sch. 12 (w)
8	Total ERCs	189	
9	Net Plant Per ERC	\$426	
10	Less: Utility Investment 10.00%	<u>(\$43)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$385</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 221 Gallons Per ERC)	<u>\$1.74</u>	
<b>Calculation of Gallons Per ERC</b>			
13	Total Consumption in Gallons	15,059,940	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	187	Sch. 10 (w)
15	Consumption Per ERC	80,570	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>221</u>	

**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
**- Based on Used and Useful Historical Plant -**

Company: SSU / Seminole / Fern Park  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (s) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 4 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Mains	\$167,907	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>\$8,004</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$175,911	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$175,911	
6	1996 ERCs	<u>187</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$941	
8	Less: Utility Investment 27.00%	<u>(\$254)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$687</u>	
10	Proposed Main Extension Fee Per Foot (45 feet per lot)	<u>\$15.27</u>	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	8,482	Annual Report
12	B. Number of Lots	187	Sch. 11 (w)
13	C. Feet per Lot (A/B)	45	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Seminole / Fern Park  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
3	b. Meter	1	\$24.91	\$40.81	\$68.37	\$190.80	\$256.52	At Cost
4	c. Couplings (Brass)	2	\$3.66	\$3.66	\$5.09	\$20.87	\$24.38	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
6	3. A & G Overhead Rate (18.78%) *		\$6.41	\$9.06	\$13.94	\$36.60	\$50.26	At Cost
7	Total		\$89.85	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
8	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$385.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	6	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
11	b. Corporation Stop	1	\$10.80	\$10.80	\$16.70	\$44.52	\$65.72	At Cost
12	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
13	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$89.78	\$127.20	At Cost
14	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	3. A & G Overhead Rate (18.78%)		\$13.05	\$13.05	\$16.39	\$31.83	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.66	\$340.66	\$428.82	At Cost
17	Proposed (Each)		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	6	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials a. Tapping Saddle 8"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
20	b. Corporation Stop	1	\$10.80	\$10.80	\$16.70	\$44.52	\$65.72	At Cost
21	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
22	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (18.78%)		\$8.59	\$6.59	\$10.17	\$16.39	\$22.46	At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.67	\$276.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$191.00	\$235.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$154.00	\$202.50	\$245.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 850

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

Company: SSU / Seminole / Fern Park  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
UNIT PRICES:								
1	Direct Labor	Hour	15.06					
Material for Meters								
2	1. Meter	Each	24.81	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
Material for New Service								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.68	63.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

Notes:

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Seminole / Fern Park  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1996 Average Balance	Plant Capacity	Main Extension	Services & Meters	Service Installation	Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	1,389	1,389				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	625	625				Book 1, A-5
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	53	53				
7	304.2 Structures & Improvements	12,662	12,662				
8	305.2 Collecting & Impounding reservoirs	15,984	15,984				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	2,333	2,333				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	658	658				
13	310.2 Power Generation Equipment	20	20				
14	311.2 Pumping Equipment	16,130	16,130				
15	339.2 Other Plant & Miscellaneous	-23	-23				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	783	783				
18	304.3 Structures & Improvements	4,007	4,007				
19	320.3 Water Treatment Equipment	8,956	8,956				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	431	431				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	3	3				
24	304.4 Structures & Improvements	6,797	6,797				
25	330.4 Distribution Reservoirs	38,090	38,090				
26	331.4 Transmission & Distribution	167,765		167,765			
27	333.4 Services	10,003				10,003	
28	334.4 Meters & Meter Installation	15,607			15,607		
29	335.4 Hydrants	142		142			
30	339.4 Other Plant & Miscellaneous	260	260				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	514					
33	304.5 Structures & Improvements	5,242					
34	340.5 Office Furniture & Equipment	3,240					
35	340.51 Computer Equipment	6,623					
36	341.5 Transportation Equipment	4,975					
37	342.5 Stores Equipment	47					
38	343.5 Tools, Shop & Garage Equipment	1,806					
39	344.5 Laboratory Equipment	1,637					
40	345.5 Power Operated Equipment	2,088					
41	346.5 Communication Equipment	938					
42	347.5 Miscellaneous Equipment	422					
43	348.5 Other Tangible Plant	794					
44	Subtotal	332,981	109,158	167,907	15,607	10,003	
45	Future Costs / CWP	0	0	0	0	0	
46	Total	332,981	109,158	167,907	15,607	10,003	



SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Seminole / Fern Park  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Storage Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
48	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	332,981	109,158	187,807	15,807	10,003	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Seminole / Fern Park  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	584	584				MFR Vol. 3, Book 1, A-8
4	339.1 Other Plant & Miscellaneous	339	339				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	5,551	5,551				
8	305.2 Collecting & Impounding reservoirs	6,728	6,728				
9	308.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	1,256	1,256				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	330	330				
13	310.2 Power Generation Equipment	8	8				
14	311.2 Pumping Equipment	10,397	10,397				
15	339.2 Other Plant & Miscellaneous	-8	-8				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	2,351	2,351				
19	320.3 Water Treatment Equipment	4,531	4,531				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	9	9				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	618	618				
25	330.4 Distribution Reservoirs	-4,300	-4,300				
26	331.4 Transmission & Distribution	-8,025		-8,025			
27	333.4 Services	3,797				3,797	
28	334.4 Meters & Meter Installation	9,066			9,066		
29	335.4 Hydrants	21		21			
30	339.4 Other Plant & Miscellaneous	93	93				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	1,235					
34	340.5 Office Furniture & Equipment	1,601					
35	340.51 Computer Equipment	4,224					
36	341.5 Transportation Equipment	3,991					
37	342.5 Stores Equipment	17					
38	343.5 Tools, Shop & Garage Equipment	970					
39	344.5 Laboratory Equipment	292					
40	345.5 Power Operated Equipment	1,746					
41	346.5 Communication Equipment	486					
42	347.5 Miscellaneous Equipment	120					
43	348.5 Other Tangible Plant	561					
44	Total	48,586	26,484	-8,004	9,066	3,797	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Seminole / Fern Park  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bias

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3, Book 1, B-13
3	302.1 Franchises	35	35				
4	339.1 Other Plant & Miscellaneous	25	25				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	384	384				
6	305.2 Collecting & Impounding reservoirs	320	320				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	76	78				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	308.2 Supply Mains	19	19				
13	310.2 Power Generation Equipment	1	1				
14	311.2 Pumping Equipment	807	807				
15	339.2 Other Plant & Miscellaneous	-1	-1				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	121	121				
19	320.3 Water Treatment Equipment	407	407				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	17	17				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	206	206				
25	330.4 Distribution Reservoirs	1,028	1,028				
28	331.4 Transmission & Distribution	3,909		3,909			
27	333.4 Services	250				250	
28	334.4 Meters & Meter Installation	780			780		
29	335.4 Hydrants	3		3			
30	339.4 Other Plant & Miscellaneous	10	10				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	131					
34	340.5 Office Furniture & Equipment	218					
35	340.51 Computer Equipment	1,438					
36	341.5 Transportation Equipment	829					
37	342.5 Stores Equipment	3					
38	343.5 Tools, Shop & Garage Equipment	113					
39	344.5 Laboratory Equipment	109					
40	345.5 Power Operated Equipment	172					
41	346.5 Communication Equipment	94					
42	347.5 Miscellaneous Equipment	28					
43	348.5 Other Tangible Plant	79					
44	Total Depreciation Expense	11,811	3,457	3,912	780	250	
45	1996 Average Depreciable Plant less Land	331,826	108,318	167,807	15,607	10,003	
46	Composite Depreciation Rate	3.50%	3.18%	2.33%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Seminole / Fern Park  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	0	0				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	0	0				Book 1, B-13
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution			0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants			0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	535	484	0	43	6	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	

**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Seminole / Fern Park  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (f).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	0	0	
3	Meter Installation Fees	883	183	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	17,402	10,318	
6	Service Installation Fees	306	43	
7	<b>TOTAL WATER CIAC</b>	<b>18,571</b>	<b>10,544</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Seminole / Fern Park  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	168	1.0	168	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	168		168	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	11	1.0	11	
13	3/4"	0	1.5	0	
14	1"	1	2.5	3	
15	1 1/2"	1	5.0	5	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	13		19	
23	<b>Total Number of ERCs</b>	181		187	

**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Seminole / Fern Park  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1998 ERCs	187	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.009</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	189	
4	Used & Useful Percentage	100.00%	Sch. 8 (w), p 2
5	Plant Capacity in ERCs	189	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
6	Number of Years to Design Capacity	0.00	
<b>Distribution Mains:</b>			
9	1998 ERCs	187	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.003</u>	Note: (a)
11	Current ERC's with Margin Reserve	187	
12	Permitted No. of Lots/ERC's @ 12/31/98	208	MFR Vol 8, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/98	208	
15	Future ERCs	21	
18	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>37.31</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 8, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Seminole / Fern Park  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		187	
2	1997	1	187	Vol 6, Book 1
3	1998	1	188	Sch F-8
4	1999	1	189	
5	2000	1	189	
8	2001	1	190	
7	2002	1	190	
8	2003	1	191	
9	2004	1	191	
10	2005	1	192	
11	2006	1	192	
12	2007	1	193	
13	2008	1	194	
14	2009	1	194	
15	2010	1	195	
16	2011	1	195	
17	2012	1	196	
18	2013	1	196	
19	2014	1	197	
20	2015	1	197	
21	2016	1	198	
22	2017	1	198	
23	2018	1	199	
24	2019	1	200	
25	2020	1	200	
26	2021	1	201	
27	2022	1	201	
28	2023	1	202	
29	2024	1	202	
30	2025	1	203	
31	2026	1	203	
32	2027	1	204	
33	2028	1	205	
34	2029	1	205	
35	2030	1	206	
36	2031	1	206	
37	2032	1	207	
38	2033	1	207	
39	2034	1	208	
40	2035	1	208	



**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Seminole / Fern Park  
Docket No.: 850485  
Test Year Ended: 12/31/86  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bliss

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(1)

<b>Line No.</b>	<b>Description</b>
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

**SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.**

Company: SSU / Seminole / Fern Park  
Docket No.: 850495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Seminole / Fern Park  
Docket No.: 950495  
Test Year Ended: 12/31/88  
Historical  Projected

Explanation: Rule 25-30.595 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Bliss

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(1)

<b>Line No.</b>	<b>Description</b>
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Seminole / Fern Park  
Docket No.: 950485  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by  
a registered professional engineer showing the cost, by  
Uniform System of Accounting account numbers, and  
capacity of proposed plant expansion

FPSC  
Schedule No. 16 (w)  
Page 1 of 1  
Preparer: Blise

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Seminole / Fern Park  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Seminole / Fern Park  
Docket No.: 950485  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

---

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Seminole / Fern Park  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line No.	Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropriate.
4	

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Lake / Fern Terrace  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

• FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$514.84	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$2.23	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$32.27	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.42	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$780.11</b>	



TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Lake / Fern Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$91,890	\$10,212	\$12,714	\$2,885	\$117,701	Sch. 8 (w) p 1
2	Land	\$327				\$327	Sch. 6 (w) p 1
3	Depreciable Assets	\$91,563	\$10,212	\$12,714	\$2,885	\$117,374	
4	Accumulated Depreciation to Date	\$18,749	\$4,627	\$6,844	\$1,002	\$31,222	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$18,749	\$4,627	\$6,844	\$1,002	\$31,222	
6	Net Plant at Design Capacity	\$73,141	\$5,585	\$5,870	\$1,883	\$88,479	
7	Transmission & Distribution / Collection Lines		\$10,212			\$10,212	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			8.68%	
9	CIAC to Date	\$45	\$7,512	\$2,618	\$450	\$10,623	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$1	\$3,225	\$723	\$9	\$3,958	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$1	\$3,225	\$723	\$9	\$3,958	
12	Future Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	3.56%	2.33%			3.43%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	7.71%	
16	Requested Service Availability Charge Per ERC	\$514.84	\$32.27	\$90.00	\$143.00	\$780.11	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.08%	78.78%	N/A	N/A	7.71%	
18	Minimum Service Availability Charge Per ERC					\$0.00	
19	Level of CIAC at Design Capacity					8.68%	
20	Maximum Service Availability Charge Per ERC					\$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	131	126	126	126	130	Sch. 11 (w)
23	Current No. of Customers	131	126	128	126	126	Sch. 11 (w)
24	Annual Growth	2	2	N/A	N/A	2	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	0.00	N/A	N/A	0.00	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Lake / Fern Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 3 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
	<b>1996 Average Balance:</b>		
1	Gross Book Value - Plant (Excluding General Plant)	\$91,890	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$18,749)</u>	Sch. 7 (w)
3	Net Plant In Service	\$73,141	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$73,141	
6	1996 ERCs	<u>126</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	2	Sch. 12 (w)
8	Total ERCs	128	
9	Net Plant Per ERC	\$572	
10	Less: Utility Investment 10.00%	<u>(\$57)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$515</u>	
12	Proposed Plant Capacity Fee Per Gallon (231 Gallons Per ERC)	<u>\$2.23</u>	
	<b>Calculation of Gallons Per ERC</b>		
13	Total Consumption in Gallons	10,674,165	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	126	Sch. 10 (w)
15	Consumption Per ERC	84,492	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>231</u>	

**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
**- Based on Used and Useful Historical Plant -**

Company: SSU / Lake / Fern Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (s) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 4 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Mains	\$10,212	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$4,627)</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$5,585	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$5,585	
6	1996 ERCs	<u>126</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$44	
8	Less: Utility Investment	27.00% <u>(\$12)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$32</u>	
10	Proposed Main Extension Fee Per Foot (76 feet per lot)	<u>\$0.42</u>	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	9,575	Annual Report
12	B. Number of Lots	126	Sch. 11 (w)
13	C. Feet per Lot (A/B)	76	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Lake / Fern Terrace  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (1) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials							
	a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
3	b. Meter	1	\$24.91	\$40.81	\$68.37	\$190.60	\$258.52	At Cost
4	c. Couplings (Brass)	2	\$6.88	\$3.66	\$5.09	\$20.67	\$24.38	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *		\$6.41	\$9.08	\$13.94	\$38.60	\$50.26	At Cost
7	Total		\$89.85	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
8	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$385.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
11	b. Corporation Stop	1	\$10.80	\$10.80	\$18.70	\$44.52	\$85.72	At Cost
12	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
13	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$89.78	\$127.20	At Cost
14	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)		\$13.05	\$13.05	\$18.39	\$31.63	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.66	\$340.66	\$426.82	At Cost
17	Proposed (Each)		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials							
	a. Tapping Saddle 6"	1	\$22.28	\$22.28	\$22.28	\$22.28	\$22.28	At Cost
20	b. Corporation Stop	1	\$10.80	\$10.80	\$18.70	\$44.52	\$85.72	At Cost
21	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
22	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)		\$8.59	\$8.59	\$10.17	\$16.39	\$22.46	At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.67	\$276.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$191.00	\$235.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$154.00	\$202.50	\$245.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Lake / Fern Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.66	3.66	5.09	20.87	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
8	1. Tapping Saddle (Cost for 8")		22.28	22.28	22.28	22.28	22.28	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.60	10.60	16.70	44.52	65.72	At Cost
8	3. poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	63.80	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.46 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / Fern Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1998 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3, Book 1, A-5
3	302.1 Franchises	773	773				
4	339.1 Other Plant & Miscellaneous	209	209				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	32	32				
7	304.2 Structures & Improvements	7,357	7,357				
8	305.2 Collecting & Impounding reservoirs	193	193				
9	308.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	742	742				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	24	24				
13	310.2 Power Generation Equipment	19,450	19,450				
14	311.2 Pumping Equipment	7,048	7,048				
15	339.2 Other Plant & Miscellaneous	-14	-14				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	748	748				
18	304.3 Structures & Improvements	614	614				
19	320.3 Water Treatment Equipment	7,137	7,137				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	295	295				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	2	2				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	48,952	48,952				
26	331.4 Transmission & Distribution	10,070		10,070			
27	333.4 Services	2,885				2,885	
28	334.4 Meters & Meter Installation	12,714			12,714		
29	335.4 Hydrants	142		142			
30	339.4 Other Plant & Miscellaneous	331	331				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	351					
33	304.5 Structures & Improvements	3,582					
34	340.5 Office Furniture & Equipment	2,214					
35	340.51 Computer Equipment	5,893					
36	341.5 Transportation Equipment	3,400					
37	342.5 Stores Equipment	32					
38	343.5 Tools, Shop & Garage Equipment	1,234					
39	344.5 Laboratory Equipment	1,119					
40	345.5 Power Operated Equipment	1,413					
41	346.5 Communication Equipment	641					
42	347.5 Miscellaneous Equipment	288					
43	346.5 Other Tangible Plant	543					
44	Subtotal	138,410	91,890	10,212	12,714	2,885	
45	Future Costs / CWP	0	0	0	0	0	
46	Total	138,410	91,890	10,212	12,714	2,885	

**SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER**

Company: SSU / Lake / Fern Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bias

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3, Book 1, A-5
3	302.1 Franchises	0	0				
4	338.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	308.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	138,410	91,890	10,212	12,714	2,885	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

**SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER**

Company: SSU / Lake / Fern Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of  
 accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	190	190				MFR Vol. 3, Book 1, A-9
4	339.1 Other Plant & Miscellaneous	69	69				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	4,183	4,183				
8	305.2 Collecting & Impounding reservoirs	61	61				
9	306.2 Lake, River & Other intakes	0	0				
10	307.2 Wells & Springs	107	107				
11	306.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	8	8				
13	310.2 Power Generation Equipment	3,894	3,894				
14	311.2 Pumping Equipment	3,572	3,572				
15	339.2 Other Plant & Miscellaneous	-5	-5				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	206	206				
19	320.3 Water Treatment Equipment	2,970	2,970				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	6	6				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	3,318	3,318				
26	331.4 Transmission & Distribution	4,589		4,589			
27	333.4 Services	1,002				1,002	
28	334.4 Meters & Meter Installation	6,844			6,844		
29	335.4 Hydrants	38		38			
30	339.4 Other Plant & Miscellaneous	173	173				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	844					
34	340.5 Office Furniture & Equipment	1,084					
35	340.51 Computer Equipment	2,886					
36	341.5 Transportation Equipment	2,728					
37	342.5 Stores Equipment	12					
38	343.5 Tools, Shop & Garage Equipment	663					
39	344.5 Laboratory Equipment	200					
40	345.5 Power Operated Equipment	1,193					
41	346.5 Communication Equipment	332					
42	347.5 Miscellaneous Equipment	82					
43	348.5 Other Tangible Plant	383					
44	<b>Total</b>	<b>41,639</b>	<b>18,749</b>	<b>4,827</b>	<b>8,844</b>	<b>1,002</b>	



SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / Fern Terrace  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3, Book 1. B-13
3	302.1 Franchises	19	19				
4	339.1 Other Plant & Miscellaneous	8	6				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	223	223				
8	305.2 Collecting & Impounding reservoirs	4	4				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	25	25				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1	1				
13	310.2 Power Generation Equipment	973	973				
14	311.2 Pumping Equipment	352	352				
15	339.2 Other Plant & Miscellaneous	-1	-1				
18	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	19	19				
19	320.3 Water Treatment Equipment	325	325				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	12	12				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	1,268	1,268				
26	331.4 Transmission & Distribution	235		235			
27	333.4 Services	72				72	
28	334.4 Meters & Meter Installation	636			636		
29	335.4 Hydrants	3		3			
30	339.4 Other Plant & Miscellaneous	13	13				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	90					
34	340.5 Office Furniture & Equipment	148					
35	340.51 Computer Equipment	982					
36	341.5 Transportation Equipment	567					
37	342.5 Stores Equipment	2					
38	343.5 Tools, Shop & Garage Equipment	77					
39	344.5 Laboratory Equipment	75					
40	345.5 Power Operated Equipment	118					
41	346.5 Communication Equipment	64					
42	347.5 Miscellaneous Equipment	19					
43	348.5 Other Tangible Plant	54					
44	Total Depreciation Expense	<u>6,383</u>	<u>3,241</u>	<u>238</u>	<u>836</u>	<u>72</u>	
45	1996 Average Depreciable Plant less Land	<u>137,279</u>	<u>91,110</u>	<u>10,212</u>	<u>12,714</u>	<u>2,885</u>	
46	Composite Depreciation Rate	<u>4.65%</u>	<u>3.56%</u>	<u>2.33%</u>	<u>5.00%</u>	<u>2.50%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / Fern Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
8	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Leake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	348.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	323	2	179	131	11	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	

**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Lake / Fern Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (i) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (i).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	45	1	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	7,512	3,225	
3	Meter Installation Fees	2,616	723	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	450	9	
7	<b>TOTAL WATER CIAC</b>	<b>10,623</b>	<b>3,958</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Lake / Fern Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (i) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

JPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

(1)	(2)	(3)	(4)	(5)	
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	124	1.0	124	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	1	2.5	3	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	125		128	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	<b>Total Number of ERCs</b>	125		128	

**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Lake / Fern Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (l) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	128	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.036</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	131	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	131	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	2	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
<b>Distribution Mains:</b>			
9	1996 ERCs	128	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.012</u>	Note: (a)
11	Current ERC's with Margin Reserve	128	
12	Permitted No. of Lots/ERC's @ 12/31/96	128	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	128	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	2	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>0.00</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Lake / Fern Terrace  
 Docket No.: 850495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)
<u>Line No.</u>	<u>YEAR</u>	<u># New ERC's</u>	<u>Total ERC's</u>	<u>Supporting Schedules</u>
1	1996		126	Vol 6, Book 1
2	1997	2	128	Sch F-8

**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Lake / Fern Terrace  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Lake / Fern Terrace  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Blies

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	



**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Lake / Fern Terrace  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

**SCHEDULE OF PROPOSED PLANT EXPANSION**

Company: SSU / Lake / Fern Terrace  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by  
a registered professional engineer showing the cost, by  
Uniform System of Accounting account numbers, and  
capacity of proposed plant expansion

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Lake / Fern Terrace  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Lake / Fern Terrace  
Docket No.: 950495  
Test Year Ended: 12/31/86  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

---

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Lake / Fern Terrace  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

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Line No.	Water Treatment Plant / Distribution Mains
----------	--

---

- |   |   |
|---|---|
| 1 | Please refer to D-Schedules in the minimum filing requirements. |
| 2 | Future expansions will be financed through a combination of     |
| 3 | debt and equity, as appropriate.                                |
| 4 |   |

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Martin / Fishermans Haven  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$88.45	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.54	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$80.02	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$4.62	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	\$225.00	\$381.47	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Martin / Fishermans Haven  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$30,257	\$14,580	\$19,502	\$10,474	\$74,813	Sch. 6 (w) p 1
2	Land	\$585				\$585	Sch. 6 (w) p 1
3	Depreciable Assets	\$29,672	\$14,580	\$19,502	\$10,474	\$74,226	
4	Accumulated Depreciation to Date	\$16,039	\$2,747	\$8,093	\$1,343	\$28,221	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$16,039	\$2,747	\$8,093	\$1,343	\$28,221	
6	Net Plant at Design Capacity	\$14,218	\$11,833	\$11,410	\$9,131	\$46,592	
7	Transmission & Distribution / Collection Lines		\$14,580			\$14,580	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			19.49%	
9	CIAC to Date	\$35,272	\$0	\$1,017	\$81	\$36,370	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$21,779	\$0	\$240	\$1	\$22,020	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$21,779	\$0	\$240	\$1	\$22,020	
12	Future Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	3.41%	2.33%			3.06%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	30.80%	
16	Requested Service Availability Charge Per ERC	\$88.45	\$80.02	\$90.00	\$143.00	\$381.47	Sch. 1 (w)
17	Level of CIAC at Design Capacity	94.90%	0.00%	N/A	N/A	30.80%	
18	Minimum Service Availability Charge Per ERC					\$0.00	
19	Level of CIAC at Design Capacity					19.49%	
20	Maximum Service Availability Charge Per ERC					\$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	148	144	144	144	148	Sch. 11 (w)
23	Current No. of Customers	148	145	144	144	144	Sch. 11 (w)
24	Annual Growth	1	1	N/A	N/A	1	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	0.00	N/A	N/A	0.00	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Martin / Fishermans Haven  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 3 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
<u>1996 Average Balance:</u>			
1	Gross Book Value - Plant (Excluding General Plant)	\$30,257	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$16,039)</u>	Sch. 7 (w)
3	Net Plant in Service	\$14,218	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$14,218	
6	1996 ERCs	<u>144</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	1	Sch. 12 (w)
8	Total ERCs	145	
9	Net Plant Per ERC	\$98	
10	Less: Utility Investment 10.00%	<u>(\$10)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$88</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 164 Gallons Per ERC)	<u>\$0.54</u>	
<u>Calculation of Gallons Per ERC</u>			
13	Total Consumption in Gallons	8,569,264	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	144	Sch. 10 (w)
15	Consumption Per ERC	59,682	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>164</u>	



**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
**- Based on Used and Useful Historical Plant -**

Company: SSU / Martin / Fishermans Haven  
 Docket No.: 050495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 4 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	<u>1998 Average Balance:</u>		
1	Gross Book Value - Mains	\$14,580	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$2,747)</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$11,833	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$11,833	
6	1998 ERCs	<u>144</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$82	
8	Less: Utility Investment	27.00% <u>(\$22)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$60</u>	
10	Proposed Main Extension Fee Per Foot (13 feet per lot)	<u>\$4.62</u>	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	1,844	Annual Report
12	B. Number of Lots	144	Sch. 11 (w)
13	C. Feet per Lot (A/B)	13	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Martin / Fishermans Haven  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials							
3	a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
4	b. Meter	1	\$24.91	\$40.81	\$68.37	\$190.80	\$256.52	At Cost
5	c. Couplings (Brass)	2	\$3.66	\$3.66	\$5.09	\$20.87	\$24.38	At Cost
6	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
7	3. A & G Overhead Rate (16.78%) *		\$6.41	\$9.08	\$13.94	\$38.60	\$50.26	At Cost
7	Total		\$89.85	\$109.42	\$142.30	\$314.07	\$395.31	At Cost
8	Proposed		\$99.00	\$110.00	\$140.00	\$300.00	\$385.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials							
11	a. Tapping Saddle 8"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
12	b. Corporation Stop	1	\$10.60	\$10.60	\$16.70	\$44.52	\$65.72	At Cost
13	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
14	d. Curb Stop / Comp. eds	2	\$25.44	\$25.44	\$35.94	\$69.78	\$127.20	At Cost
15	e. U-Branch (Double Serv	1	\$13.89	\$13.69	\$13.89	\$13.89	\$13.89	At Cost
16	3. A & G Overhead Rate (16.78%)		\$13.05	\$13.05	\$18.39	\$31.63	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.66	\$340.66	\$426.82	At Cost
17	Proposed (Each)		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials							
20	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
21	b. Corporation Stop	1	\$10.60	\$10.60	\$16.70	\$44.52	\$65.72	At Cost
22	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
23	d. Curb Stop / Comp. eds	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
24	3. A & G Overhead Rate (16.78%)		\$8.59	\$8.59	\$10.17	\$16.39	\$22.46	At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.67	\$276.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$191.00	\$235.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$154.00	\$202.50	\$245.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Martin / Fishermans Haven  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bias

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.66	3.66	5.09	20.87	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.60	10.80	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.69	13.89	13.89	13.89	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Martin / Fishermans Haven  
 Docket No.: 950495  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1986 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	3,371	3,371				MFR Vol. 3, Book 1, A-5
4	339.1 Other Plant & Miscellaneous	127	127				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	252	252				
7	304.2 Structures & Improvements	779	779				
8	305.2 Collecting & Impounding reservoirs	16	16				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	4,523	4,523				
11	306.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	16	16				
13	310.2 Power Generation Equipment	16	16				
14	311.2 Pumping Equipment	4,290	4,290				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	2	2				
18	304.3 Structures & Improvements	8,228	8,228				
19	320.3 Water Treatment Equipment	3,109	3,109				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	333	333				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	3	3				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	5,183	5,183				
26	331.4 Transmission & Distribution	14,442		14,442			
27	333.4 Services	10,474				10,474	
28	334.4 Meters & Meter Installation	19,502			19,502		
29	335.4 Hydrants	138		138			
30	339.4 Other Plant & Miscellaneous	7	7				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	397					
33	304.5 Structures & Improvements	4,048					
34	340.5 Office Furniture & Equipment	2,502					
35	340.51 Computer Equipment	8,659					
36	341.5 Transportation Equipment	3,842					
37	342.5 Stores Equipment	36					
38	343.5 Tools, Shop & Garage Equipment	1,394					
39	344.5 Laboratory Equipment	1,264					
40	345.5 Power Operated Equipment	1,597					
41	346.5 Communication Equipment	725					
42	347.5 Miscellaneous Equipment	326					
43	348.5 Other Tangible Plant	813					
44	Subtotal	98,216	30,257	14,580	19,502	10,474	
45	Future Costs / CWP	0	0	0	0	0	
46	Total	98,216	30,257	14,580	19,502	10,474	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Martin / Fishermans Haven  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3.
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	98,216	30,257	14,580	19,502	10,474	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Martin / Fishermans Haven  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	1,537	1,537				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	45	45				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	270	270				
8	305.2 Collecting & Impounding reservoirs	2	2				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	1,238	1,238				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	8	8				
13	310.2 Power Generation Equipment	8	8				
14	311.2 Pumping Equipment	10,118	10,118				
15	339.2 Other Plant & Miscellaneous	-3	-3				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	600	600				
19	320.3 Water Treatment Equipment	1,040	1,040				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	7	7				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	1,169	1,169				
26	331.4 Transmission & Distribution	2,729		2,729			
27	333.4 Services	1,343				1,343	
28	334.4 Meters & Meter Installation	8,093			8,093		
29	335.4 Hydrants	19		19			
30	339.4 Other Plant & Miscellaneous	2	2				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	954					
34	340.5 Office Furniture & Equipment	1,238					
35	340.51 Computer Equipment	3,261					
36	341.5 Transportation Equipment	3,082					
37	342.5 Stores Equipment	13					
38	343.5 Tools, Shop & Garage Equipment	749					
39	344.5 Laboratory Equipment	225					
40	345.5 Power Operated Equipment	1,348					
41	346.5 Communication Equipment	375					
42	347.5 Miscellaneous Equipment	93					
43	349.5 Other Tangible Plant	433					
44	Total	39,992	18,039	2,747	8,093	1,343	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Martin / Fishermans Haven  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1998 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	84	84				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	5	5				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	24	24				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	308.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	151	151				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1	1				
13	310.2 Power Generation Equipment	1	1				
14	311.2 Pumping Equipment	215	215				
15	339.2 Other Plant & Miscellaneous	0	0				
18	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	249	249				
19	320.3 Water Treatment Equipment	141	141				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	13	13				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	140	140				
26	331.4 Transmission & Distribution	337		337			
27	333.4 Services	262				262	
28	334.4 Meters & Meter Installation	975			975		
29	335.4 Hydrants	3		3			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	101					
34	340.5 Office Furniture & Equipment	167					
35	340.51 Computer Equipment	1,110					
36	341.5 Transportation Equipment	640					
37	342.5 Stores Equipment	2					
38	343.5 Tools, Shop & Garage Equipment	87					
39	344.5 Laboratory Equipment	84					
40	345.5 Power Operated Equipment	133					
41	346.5 Communication Equipment	72					
42	347.5 Miscellaneous Equipment	22					
43	348.5 Other Tangible Plant	81					
44	Total Depreciation Expense	5,080	1,024	340	975	262	
45	1998 Average Depreciable Plant less Land	97,562	30,000	14,580	19,502	10,474	
46	Composite Depreciation Rate	5.21%	3.41%	2.33%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Martin / Fishermans Haven  
 Docket No.: 850495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	0	0				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	0	0				Book 1, B-13
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	1,298	1,245	0	51	2	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	



**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Martin / Fishermans Haven  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical  Projected

Explanation: Rule 25-30.565 (4) (i) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (i).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

(1)	(2)	(3)	(4)
Line No.	Account No. and Name	1996 Average CIAC	1996 CIAC Acc. Amort.
1	Plant Capacity Fees	35,272	21,778
2	Line/Main Extensions	0	0
3	Meter Installation Fees	1,017	240
4	Contributed Lines	0	0
5	Cont. Prpty Other than Lines	0	0
6	Service Installation Fees	81	1
7	<b>TOTAL WATER CIAC</b>	<b>36,370</b>	<b>22,020</b>

MFR Vol. 3,  
 Book 1, A-12, A-14

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Martin / Fishermans Haven  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	142	1.0	142	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	142		142	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	2	1.0	2	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	2		2	
23	<b>Total Number of ERCs</b>	<b>144</b>		<b>144</b>	

**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Martin / Fishermans Haven  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (f) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	144	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.016</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	146	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	146	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
<b>Distribution Mains:</b>			
9	1996 ERCs	144	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.005</u>	Note: (a)
11	Current ERC's with Margin Reserve	145	
12	Permitted No. of Lots/ERC's @ 12/31/96	144	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	144	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>0.00</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Martin / Fishermans Haven  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1)	(2)	(3)	(4)
	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		144	Vol 6, Book 1
2	1997	1	145	Sch F-8

**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Martin / Fishermans Haven  
Docket No.: 950495  
Test Year Ended: 12/31/86  
Historical  Projected

Explanation: Rule 25-30.565 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Martin / Fishermans Haven  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 18 which is included in Volume VII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Martin / Fishermans Haven  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

**SCHEDULE OF PROPOSED PLANT EXPANSION**

Company: SSU / Martin / Fishermans Haven  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by  
a registered professional engineer showing the cost, by  
Uniform System of Accounting account numbers, and  
capacity of proposed plant expansion

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.



**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Martin / Fishermans Haven  
Docket No.: 950495  
Test Year Ended: 12/31/86  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Martin / Fishermans Haven

Docket No.: 950495

Test Year Ended: 12/31/96

Historical  Projected

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC

Schedule No. 18 (w)

Page 1 of 1

Preparer: Bliss

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(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Martin / Fishermans Haven  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line No.	Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropriate.
4	

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Osceola / Fountains  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$2,783.82	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$21.75	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$269.20	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.53	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$3,286.02</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Osceola / Fountains  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$213,243	\$13,541	\$79,475	\$6,816	\$313,074	Sch. 6 (w) p 1
2	Land	\$69				\$69	Sch. 6 (w) p 1
3	Depreciable Assets	\$213,173	\$13,541	\$79,475	\$6,816	\$313,004	
4	Accumulated Depreciation to Date	\$36,084	\$1,433	\$16,233	\$736	\$56,466	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$39,369	\$3,406	\$16,233	\$736	\$61,744	
6	Net Plant at Design Capacity	\$173,673	\$10,135	\$61,242	\$6,080	\$251,330	
7	Transmission & Distribution / Collection Lines		\$13,541			\$13,541	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			4.33%	
9	CIAC to Date	\$0	\$118,352	\$3,880	\$6,319	\$130,551	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$17,100	\$499	\$1,113	\$18,712	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$34,341	\$499	\$1,113	\$35,953	
12	Future Customers (ERC) to be Connected	3	45	0	0	6	Sch. 11 (w)
13	Composite Depreciation Rate	3.36%	2.25%			3.32%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	36.14%	
16	Requested Service Availability Charge Per ERC	\$2,783.82	\$269.20	\$90.00	\$143.00	\$3,286.02	Sch. 1 (w)
17	Level of CIAC at Design Capacity	5.09%	94.65%	N/A	N/A	45.02%	
18	Minimum Service Availability Charge Per ERC					(\$14,821.64)	
19	Level of CIAC at Design Capacity					4.33%	
20	Maximum Service Availability Charge Per ERC					\$18,822.23	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	53	84	33	33	55	Sch. 11 (w)
23	Current No. of Customers	50	39	33	33	33	Sch. 11 (w)
24	Annual Growth	7	7	N/A	N/A	7	Sch. 11 (w)
25	Calculation of Z	0	3	N/A	N/A	0	
26	Number of Years to Design Capacity	0.48	6.49	N/A	N/A	0.82	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Osceola / Fountains  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (s) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 3 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
<u>1998 Average Balance:</u>			
1	Gross Book Value - Plant (Excluding General Plant)	\$213,243	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$36,064)</u>	Sch. 7 (w)
3	Net Plant In Service	\$177,179	
4	Used & Useful %	<u>93.98%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$166,514	
6	1998 ERCs	<u>33</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	21	Sch. 12 (w)
8	Total ERCs	54	
9	Net Plant Per ERC	\$3,093	
10	Less: Utility Investment 10.00%	<u>(\$309)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$2,784</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 128 Gallons Per ERC)	<u>\$21.75</u>	
<u>Calculation of Gallons Per ERC</u>			
13	Total Consumption in Gallons	1,535,237	MFR Vol. 5, 1998 Sch. E-13
14	Number of ERC's	33	Sch. 10 (w)
15	Consumption Per ERC	46,758	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>128</u>	

**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
 - Based on Used and Useful Historical Plant -

Company: SSU / Ocala / Fountains  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (e) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 4 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
<b>1996 Average Balance:</b>			
1	Gross Book Value - Mains	\$13,541	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	(\$1,433)	Sch. 7 (w)
3	Net Plant in Service - Mains	\$12,108	
4	Used & Useful %	100.0%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$12,108	
6	1996 ERCs	33	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$369	
8	Less: Utility Investment	27.00% (\$100)	
9	Proposed Main Extension Fee Per ERC	\$269	
10	Proposed Main Extension Fee Per Foot (512 feet per lot)	\$0.53	
<b>Calculation of Feet Per Lot</b>			
11	A. Installed Footage of Distribution Mains	16,805	Annual Report
12	B. Number of Lots	33	Sch. 11 (w)
13	C. Feet per Lot (A/B)	512	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Osceola / Fountains  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
3	b. Meter	1	\$24.91	\$40.81	\$68.37	\$190.80	\$256.52	At Cost
4	c. Couplings (Brass)	2	\$3.66	\$3.66	\$5.09	\$20.87	\$24.38	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
6	3. A & G Overhead Rate (18.78%) *		\$8.41	\$9.08	\$13.94	\$38.60	\$50.28	At Cost
7	Total		\$89.85	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
8	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$385.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials e. Tapping Saddle 6"	1	\$22.28	\$22.28	\$22.28	\$22.28	\$22.28	At Cost
11	b. Corporation Stop	1	\$10.80	\$10.80	\$18.70	\$44.52	\$65.72	At Cost
12	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
13	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$89.78	\$127.20	At Cost
14	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	3. A & G Overhead Rate (18.78%)		\$13.05	\$13.05	\$18.39	\$31.63	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.86	\$340.86	\$426.82	At Cost
17	Proposed (Each)		\$108.00	\$108.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials a. Tapping Saddle 6"	1	\$22.28	\$22.28	\$22.28	\$22.28	\$22.28	At Cost
20	b. Corporation Stop	1	\$10.80	\$10.80	\$18.70	\$44.52	\$65.72	At Cost
21	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
22	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (18.78%)		\$8.59	\$8.59	\$10.17	\$18.39	\$22.48	At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.67	\$278.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$191.00	\$235.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$154.00	\$202.50	\$245.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 850



**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Ocoee / Fountains  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (I) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	3/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.68	3.68	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.60	10.60	16.70	44.52	65.72	At Cost
6	3. Poly tubing (Hymof)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.69	63.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 8.00%

**SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER**

Company: SSU / Osceola / Fountains  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Blise

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1996 Average Balance	Plant Capacity	Main Extension	Services & Meters	Service Installation	Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	875	875				MFR Vol. 3, Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	-1,747	-1,747				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	47,269	47,269				
11	306.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	37,990	37,990				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	10	10				
18	304.3 Structures & Improvements	68,751	68,751				
19	320.3 Water Treatment Equipment	2,269	2,269				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	69	69				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	55,782	55,782				
26	331.4 Transmission & Distribution	3,035		3,035			
27	333.4 Services	8,818				8,818	
28	334.4 Meters & Meter Installation	79,475			79,475		
29	335.4 Hydrants	10,505		10,505			
30	339.4 Other Plant & Miscellaneous	1,973	1,973				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	83					
33	304.5 Structures & Improvements	845					
34	340.5 Office Furniture & Equipment	522					
35	340.51 Computer Equipment	1,389					
36	341.5 Transportation Equipment	802					
37	342.5 Stores Equipment	8					
38	343.5 Tools, Shop & Garage Equipment	291					
39	344.5 Laboratory Equipment	264					
40	345.5 Power Operated Equipment	333					
41	346.5 Communication Equipment	151					
42	347.5 Miscellaneous Equipment	68					
43	348.5 Other Tangible Plant	128					
44	Subtotal	317,957	213,243	13,541	79,475	8,818	
45	Future Costs / CWMP	0	0	0	0	0	
46	Total	317,957	213,243	13,541	79,475	8,818	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Osceola / Fountains  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1998 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3, Book 1, A-5
3	302.1 Franchises	0	0				
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	308.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	11,591	11,591				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	1,245	1,245				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	346.5 Other Tangible Plant	0					
44	Net Non Used & Useful	12,836	12,836	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	12,836	12,836	0	0	0	
47	Total Net Plant	317,957	213,243	13,541	79,475	6,816	
48	Used & Useful Percentage	96%	94%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Osceola / Fountains  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (a) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1991 Average Acc. Dep	Plant Capacity	Main Extension	Meters	Service Installation	Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	93	93				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	0	0				Book 1, A-9
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	-106	-106				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Laka, River & Other Intakes	0	0				
10	307.2 Wells & Springs	7,674	7,674				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	9,731	9,731				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	9,998	9,998				
19	320.3 Water Treatment Equipment	352	352				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	2	2				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	8,241	8,241				
26	331.4 Transmission & Distribution	253		253			
27	333.4 Services	736				736	
28	334.4 Meters & Meter Installation	16,233			16,233		
29	335.4 Hydrants	1,180		1,180			
30	339.4 Other Plant & Miscellaneous	78	78				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	199					
34	340.5 Office Furniture & Equipment	258					
35	340.51 Computer Equipment	681					
36	341.5 Transportation Equipment	643					
37	342.5 Stores Equipment	3					
38	343.5 Tools, Shop & Garage Equipment	156					
39	344.5 Laboratory Equipment	47					
40	345.5 Power Operated Equipment	262					
41	346.5 Communication Equipment	78					
42	347.5 Miscellaneous Equipment	20					
43	348.5 Other Tangible Plant	91					
44	Total	58,923	36,064	1,433	18,233	736	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Ocoosa / Fountains  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchisee	22	22				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	-53	-53				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	1,574	1,574				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	1,900	1,900				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	2,083	2,083				
19	320.3 Water Treatment Equipment	103	103				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	3	3				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	1,508	1,508				
26	331.4 Transmission & Distribution	71		71			
27	333.4 Services	170				170	
28	334.4 Meters & Meter Installation	3,974			3,974		
29	335.4 Hydrants	233		233			
30	339.4 Other Plant & Miscellaneous	79	79				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	21					
34	340.5 Office Furniture & Equipment	35					
35	340.51 Computer Equipment	232					
36	341.5 Transportation Equipment	134					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	18					
39	344.5 Laboratory Equipment	18					
40	345.5 Power Operated Equipment	28					
41	346.5 Communication Equipment	15					
42	347.5 Miscellaneous Equipment	5					
43	348.5 Other Tangible Plant	13					
44	Total Depreciation Expense	12,184	7,217	304	3,974	170	
45	1996 Average Depreciable Plant less Land	317,864	213,233	13,541	78,475	8,818	
46	Composite Depreciation Rate	3.83%	3.38%	2.25%	5.00%	2.49%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Ocala / Fountains  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchisees	0	0				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	0	0				Book 1, B-13
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	779	779				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	67	67				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	848	848	0	0	0	
46	CIAC Amortization Expense	3,507	541	2,565	194	207	
47	Non Used & Useful Percentage	4%	6%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	142	33	0	0	0	

**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Osceola / Fountains  
 Docket No.: 850495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (f).

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1998 Average CIAC	1998 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	1,182	56	
3	Meter Installation Fees	3,880	499	
4	Contributed Lines	102,664	13,819	
5	Cont. Prpty Other than Lines	14,506	3,225	
6	Service Installation Fees	8,319	1,113	
7	<b>TOTAL WATER CIAC</b>	<b>130,551</b>	<b>18,712</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Osceola / Fountains  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(B). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	33	1.0	33	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	18.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	33		33	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	18.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	<b>Total Number of ERCs</b>	<b>33</b>		<b>33</b>	



**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Osceola / Fountains  
 Docket No.: 950495  
 Test Year Ended: 12/31/99  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1999 ERCs	33	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.525</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	50	
4	Used & Useful Percentage	93.98%	Sch. 6 (w), p 2
5	Plant Capacity In ERCs	53	
6	Future ERCs	3	
7	Projected Average Annual Growth in ERCs	7	Sch. 12 (w)
8	Number of Years to Design Capacity	0.46	
<b>Distribution Mains:</b>			
9	1999 ERCs	33	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.175</u>	Note: (a)
11	Current ERC's with Margin Reserve	39	
12	Permitted No. of Lots/ERC's @ 12/31/99	84	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/99	84	
15	Future ERCs	45	
16	Projected Average Annual Growth in ERCs	7	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>6.49</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Oscola / Fountains  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		33	Vol 8, Book 1
2	1997	7	40	Sch F-8
3	1998	7	47	
4	1999	7	54	
5	2000	7	61	
6	2001	7	68	
7	2002	7	75	
8	2003	7	82	
9	2004	7	89	

**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Osceola / Fountains  
Docket No.: 950485  
Test Year Ended: 12/31/86  
Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bliss

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(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Cascade / Fountains  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Osceola / Fountains  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical  Projected

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Bliss

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(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

**SCHEDULE OF PROPOSED PLANT EXPANSION**

Company: SSU / Osceola / Fountains  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A detailed statement by  
a registered professional engineer showing the cost, by  
Uniform System of Accounting account numbers, and  
capacity of proposed plant expansion

FPSC  
Schedule No. 16 (w)  
Page 1 of 1  
Preparer: Bills

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Osceola / Fountains  
Docket No.: 850495  
Test Year Ended: 12/31/88  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Osceola / Fountains  
Docket No.: 850495  
Test Year Ended: 12/31/86  
Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Billas

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(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.



**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Osceola / Fountains  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line No.	Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropriate.
4	

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Martin / Fox Run  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

EPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Biss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$2,333.12	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$9.78	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$367.11	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$17.48	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$2,933.23</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Martin / Fox Run  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$542,768	\$72,862	\$12,973	\$11,764	\$640,367	Sch. 6 (w) p 1
2	Land	\$3,258				\$3,258	Sch. 6 (w) p 1
3	Depreciable Assets	\$539,510	\$72,862	\$12,973	\$11,764	\$637,110	
4	Accumulated Depreciation to Date	\$93,679	\$15,407	\$3,549	\$10,262	\$122,896	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$432,127	\$15,407	\$3,549	\$10,262	\$461,344	
6	Net Plant at Design Capacity	\$110,640	\$57,456	\$9,425	\$1,503	\$179,023	
7	Transmission & Distribution / Collection Lines		\$72,862			\$72,862	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			11.38%	
9	CIAC to Date	\$0	\$103,993	\$8,775	\$1,302	\$114,070	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$34,496	\$2,775	\$59	\$37,330	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$34,496	\$2,775	\$59	\$37,330	
12	Future Customers (ERC) to be Connected	59	0	0	0	52	Sch. 11 (w)
13	Composite Depreciation Rate	4.09%	2.32%			3.68%	Sch. 6 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	49.41%	
16	Requested Service Availability Charge Per ERC	\$2,333.12	\$367.11	\$90.00	\$143.00	\$2,933.23	Sch. 1 (w)
17	Level of CIAC at Design Capacity	85.29%	120.96%	N/A	N/A	128.21%	
18	Minimum Service Availability Charge Per ERC					(\$1,082.22)	
19	Level of CIAC at Design Capacity					11.38%	
20	Maximum Service Availability Charge Per ERC					\$1,104.44	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	188	109	114	114	177	Sch. 11 (w)
23	Current No. of Customers	127	118	114	114	114	Sch. 11 (w)
24	Annual Growth	4	4	N/A	N/A	4	Sch. 11 (w)
25	Calculation of Z	19	0	N/A	N/A	0	
26	Number of Years to Design Capacity	15.35	0.00	N/A	N/A	13.53	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Martin / Fox Run  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 3 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$542,788	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$93,679)</u>	Sch. 7 (w)
3	Net Plant In Service	\$449,089	
4	Used & Useful %	<u>68.17%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$306,157	
6	1996 ERCs	<u>114</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	4	Sch. 12 (w)
8	Total ERCs	118	
9	Net Plant Per ERC	\$2,582	
10	Less: Utility Investment 10.00%	<u>(\$259)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$2,333</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 239 Gallons Per ERC)	<u>\$9.76</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption in Gallons	9,951,176	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	114	Sch. 10 (w)
15	Consumption Per ERC	67,100	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>239</u>	

**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
**- Based on Used and Useful Historical Plant -**

Company: SSU / Martin / Fox Run  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 4 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	<u>1998 Average Balance:</u>		
1	Gross Book Value - Mains	\$72,862	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$15,407)</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$57,456	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$57,456	
6	1998 ERCs	<u>114</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$503	
8	Less: Utility Investment 27.00%	<u>(\$138)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$367</u>	
10	Proposed Main Extension Fee Per Foot (21 feet per lot)	<u>\$17.48</u>	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	2,343	Annual Report
12	B. Number of Lots	114	Sch. 11 (w)
13	C. Feet per Lot (A/B)	21	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Martin / Fox Run  
 Docket No.: 050485  
 Test Year En Test Year Ended: 12/31/06  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (i) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials							
	a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
3	b. Meter	1	\$24.91	\$40.81	\$68.37	\$190.80	\$258.52	At Cost
4	c. Couplings (Brass)	2	\$3.66	\$3.66	\$5.09	\$20.87	\$24.38	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
6	3. A & G Overhead Rate (16.78%) *		\$6.41	\$9.08	\$13.94	\$38.60	\$50.28	At Cost
7	Total		\$89.85	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
6	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$388.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
11	b. Corporation Stop	1	\$10.80	\$10.80	\$16.70	\$44.52	\$65.72	At Cost
12	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
13	d. Curb Stop / Comp. ede	2	\$25.44	\$25.44	\$35.94	\$89.76	\$127.20	At Cost
14	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	3. A & G Overhead Rate (16.78%)		\$13.05	\$13.05	\$16.39	\$31.63	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.66	\$340.66	\$426.62	At Cost
17	Proposed (Each)		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
20	b. Corporation Stop	1	\$10.80	\$10.80	\$16.70	\$44.52	\$65.72	At Cost
21	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
22	d. Curb Stop / Comp. ede	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (16.78%)		\$6.59	\$6.59	\$10.17	\$16.39	\$22.46	At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.67	\$276.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$191.00	\$236.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$164.00	\$202.50	\$245.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Martin / Fox Run  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bias

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.08					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.90	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.69	3.68	5.09	20.87	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	83.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Martin / Fox Run  
 Docket No.: 850495  
 Test Year Ended: 12/31/06  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1996 Average Balance	Plant Capacity	Main Extension	Services & Meters	Service Installation	Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	243	243				MFR Vol. 3, Book 1, A-5
4	339.1 Other Plant & Miscellaneous	48	48				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	3,018	3,018				
7	304.2 Structures & Improvements	14,129	14,129				
8	305.2 Collecting & Impounding reservoirs	8	8				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	71,112	71,112				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	14	14				
13	310.2 Power Generation Equipment	40,988	40,988				
14	311.2 Pumping Equipment	115,038	115,038				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	1	1				
18	304.3 Structures & Improvements	10,541	10,541				
19	320.3 Water Treatment Equipment	180,830	180,830				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	240	240				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	1	1				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	104,583	104,583				
26	331.4 Transmission & Distribution	69,677		69,677			
27	333.4 Services	11,764				11,764	
28	334.4 Meters & Meter Installation	12,973			12,973		
29	335.4 Hydrants	2,985		2,985			
30	339.4 Other Plant & Miscellaneous	1,976	1,976				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	286					
33	304.5 Structures & improvements	2,812					
34	340.5 Office Furniture & Equipment	1,800					
35	340.51 Computer Equipment	4,791					
36	341.5 Transportation Equipment	2,764					
37	342.5 Stores Equipment	28					
38	343.5 Tools, Shop & Garage Equipment	1,003					
39	344.5 Laboratory Equipment	910					
40	345.5 Power Operated Equipment	1,149					
41	346.5 Communication Equipment	521					
42	347.5 Miscellaneous Equipment	234					
43	348.5 Other Tangible Plant	441					
44	Subtotal	657,204	642,768	72,862	12,973	11,764	
45	Future Costs / CWP	0	0	0	0	0	
48	Total	657,204	642,768	72,862	12,973	11,764	



SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Martin / Fox Run  
 Docket No.: 950495  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1986 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	7,861	7,861				
8	305.2 Collecting & Impounding reservoirs	5	5				
9	308.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	51,850	51,850				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	10	10				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	113,121	113,121				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	172,747	172,747	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	172,747	172,747	0	0	0	
47	Total Net Plant	657,204	542,768	72,862	12,973	11,764	
48	Used & Useful Percentage	74%	68%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Martin / Fox Run  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchisee	30	30				MFR Vol. 3, Book 1, A-9
4	339.1 Other Plant & Miscellaneous	12	12				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	4,662	4,662				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	6,917	6,917				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1	1				
13	310.2 Power Generation Equipment	5,806	5,806				
14	311.2 Pumping Equipment	24,329	24,329				
15	339.2 Other Plant & Miscellaneous	-1	-1				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & improvements	2,369	2,369				
19	320.3 Water Treatment Equipment	41,048	41,048				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	5	5				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	8,423	8,423				
26	331.4 Transmission & Distribution	14,790		14,790			
27	333.4 Services	10,262				10,262	
28	334.4 Meters & Meter Installation	3,549			3,549		
29	335.4 Hydrants	617		617			
30	339.4 Other Plant & Miscellaneous	79	79				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	686					
34	340.5 Office Furniture & Equipment	690					
35	340.51 Computer Equipment	2,347					
36	341.5 Transportation Equipment	2,218					
37	342.5 Stores Equipment	9					
38	343.5 Tools, Shop & Garage Equipment	539					
39	344.5 Laboratory Equipment	183					
40	345.5 Power Operated Equipment	970					
41	346.5 Communication Equipment	270					
42	347.5 Miscellaneous Equipment	67					
43	348.5 Other Tangible Plant	312					
44	Total	131,365	93,679	15,407	3,549	10,262	

**SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER**

Company: SSU / Martin / Fox Run  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1998 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchise	8	6				MFR Vol. 3, Book 1, B-13
4	339.1 Other Plant & Miscellaneous	2	2				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
8	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	428	428				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	2,368	2,368				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	2,049	2,049				
14	311.2 Pumping Equipment	5,752	5,752				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	319	319				
19	320.3 Water Treatment Equipment	8,228	8,228				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	10	10				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	2,824	2,824				
26	331.4 Transmission & Distribution	1,828		1,628			
27	333.4 Services	294				294	
28	334.4 Meters & Meter Installation	649			649		
29	335.4 Hydrants	66		66			
30	339.4 Other Plant & Miscellaneous	79	79				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	73					
34	340.5 Office Furniture & Equipment	120					
35	340.51 Computer Equipment	799					
36	341.5 Transportation Equipment	461					
37	342.5 Stores Equipment	1					
38	343.5 Tools, Shop & Garage Equipment	63					
39	344.5 Laboratory Equipment	61					
40	345.5 Power Operated Equipment	96					
41	346.5 Communication Equipment	52					
42	347.5 Miscellaneous Equipment	16					
43	348.5 Other Tangible Plant	44					
44	Total Depreciation Expense	26,486	22,085	1,694	649	294	
45	1998 Average Depreciable Plant less Land	653,698	539,746	72,862	12,973	11,764	
46	Composite Depreciation Rate	4.05%	4.09%	2.32%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Martin / Fox Run  
 Docket No.: 950495  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1996 Average Balance	Plant Capacity	Main Extension	Services & Meters	Service Installation	Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	0	0				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	0	0				Book 1, B-13
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	346	346				
8	305.2 Collecting & impounding reservoirs	0	0				
9	306.2 Lake, River & Other intakes	0	0				
10	307.2 Wells & Springs	1,916	1,916				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	6,659	6,659				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0					
27	333.4 Services	0		0		0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	8,921	8,921	0	0	0	
46	CIAC Amortization Expense	2,937	0	2,485	439	33	
47	Non Used & Useful Percentage	26%	32%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	772	0	0	0	0	

**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Martin / Fox Run  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	99,497	33,849	
3	Meter Installation Fees	8,775	2,775	
4	Contributed Lines	4,496	847	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	1,302	59	
7	<b>TOTAL WATER CIAC</b>	<b>114,070</b>	<b>37,330</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Martin / Fox Run  
 Docket No.: 050495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (i) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

JPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

(1)	(2)	(3)	(4)	(5)	
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	105	1.0	105	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	6"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	105		105	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	1	1.0	1	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	1	8.0	8	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	6"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	2		8	
23	Total Number of ERCs	107		114	

**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Martin / Fox Run  
 Docket No.: 850485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	114	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.108</u>	Note: (e)
3	Current ERCs Plus Margin Reserve	127	
4	Used & Useful Percentage	68.17%	Sch. 8 (w), p 2
5	Plant Capacity in ERCs	186	
6	Future ERCs	59	
7	Projected Average Annual Growth in ERCs	4	Sch. 12 (w)
8	Number of Years to Design Capacity	15.35	
<b>Distribution Mains:</b>			
9	1996 ERCs	114	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.036</u>	Note: (e)
11	Current ERC's with Margin Reserve	116	
12	Permitted No. of Lots/ERC's @ 12/31/96	109	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	109	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	4	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>0.00</u>	

Note (e): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Martin / Fox Run  
 Docket No.: 850485  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1986		114	Vol 8, Book 1
2	1987	4	118	Sch F-8



**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Martin / Fox Run  
Docket No.: 950495  
Test Year Ended: 12/31/86  
Historical  Projected

Explanation: Rule 25-30.565 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Martin / Fox Run  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Blais

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Martin / Fox Run  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Martin / Fox Run  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical  Projected

Explanation: Rule 25-30.565 (4) (c) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Martin / Fox Run  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Martin / Fox Run  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

---

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Martin / Fox Run  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line  
No.

Water Treatment Plant / Distribution Mains

- 
- 1 Please refer to D-Schedules in the minimum filing requirements.
  - 2 Future expansions will be financed through a combination of
  - 3 debt and equity, as appropriate.
  - 4

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Lake / Friendly Center  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$156.01	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.87	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$42.30	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.58	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$431.31</b>	



TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Lake / Friendly Center  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$7,552	\$2,049	\$2,036	\$1,075	\$12,712	Sch. 8 (w) p 1
2	Land	\$53				\$53	Sch. 6 (w) p 1
3	Depreciable Assets	\$7,499	\$2,049	\$2,036	\$1,075	\$12,659	
4	Accumulated Depreciation to Date	\$4,001	\$856	\$1,164	\$335	\$6,356	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$4,001	(\$23,593)	\$1,164	\$335	(\$18,093)	
6	Net Plant at Design Capacity	\$3,551	\$25,642	\$872	\$740	\$30,805	
7	Transmission & Distribution / Collection Lines		\$2,049			\$2,049	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			16.12%	
9	CIAC to Date	\$0	\$2,243	\$800	\$0	\$2,643	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$1,134	\$197	\$0	\$1,331	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	(\$25,635)	\$197	\$0	(\$25,438)	
12	Future Customers (ERC) to be Connected	0	25	0	0	5	Sch. 11 (w)
13	Composite Depreciation Rate	4.38%	2.34%			3.95%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	104.28%	
16	Requested Service Availability Charge Per ERC	\$156.01	\$42.30	\$90.00	\$143.00	\$431.31	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	137.98%	N/A	N/A	115.73%	
18	Minimum Service Availability Charge Per ERC					(\$1,364.42)	
19	Level of CIAC at Design Capacity					16.12%	
20	Maximum Service Availability Charge Per ERC					(\$302.83)	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	20	46	21	21	28	Sch. 11 (w)
23	Current No. of Customers	20	21	21	21	21	Sch. 11 (w)
24	Annual Growth	0	0	N/A	N/A	0	Sch. 11 (w)
25	Calculation of Z	0	-152	N/A	N/A	-12	
26	Number of Years to Design Capacity	0.00	-509.36	N/A	N/A	-108.69	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Lake / Friendly Center  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (a) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 3 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
<b>1996 Average Balance:</b>			
1	Gross Book Value - Plant (Excluding General Plant)	\$7,552	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$4,001)</u>	Sch. 7 (w)
3	Net Plant In Service	\$3,551	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$3,551	
6	1996 ERCs	<u>21</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	0	Sch. 12 (w)
8	Total ERCs	20	
9	Net Plant Per ERC	\$173	
10	Less: Utility Investment 10.00%	<u>(\$17)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$156</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 179 Gallons Per ERC)	<u>\$0.87</u>	
<b>Calculation of Gallons Per ERC</b>			
13	Total Consumption in Gallons	1,341,095	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	21	Sch. 10 (w)
15	Consumption Per ERC	65,154	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>179</u>	

**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
**- Based on Used and Useful Historical Plant -**

Company: SSU / Lake / Friendly Center  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 4 (w)  
 Page 1 of 1  
 Preparer: Bias

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Mains	\$2,049	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$856)</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$1,193	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$1,193	
6	1996 ERCs	<u>21</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$58	
8	Less: Utility Investment	27.00% <u>(\$16)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$42</u>	
10	Proposed Main Extension Fee Per Foot (73 feet per lot)	<u>\$0.58</u>	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	1,500	Annual Report
12	B. Number of Lots	21	Sch. 11 (w)
13	C. Feet per Lot (A/B)	73	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Lake / Friendly Center  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials							
	a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
3	b. Meter	1	\$24.91	\$40.81	\$68.37	\$190.80	\$258.52	At Cost
4	c. Couplings (Brass)	2	\$3.66	\$3.66	\$5.09	\$20.67	\$24.38	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
6	3. A & G Overhead Rate (16.76%)*		\$6.41	\$9.08	\$13.94	\$38.60	\$50.26	At Cost
7	Total		\$89.85	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
8	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$388.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.46	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
11	b. Corporation Stop	1	\$10.60	\$10.60	\$18.70	\$44.52	\$65.72	At Cost
12	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
13	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$89.76	\$127.20	At Cost
14	e. U-Branch (Double Serv	1	\$13.69	\$13.69	\$13.69	\$13.69	\$13.69	At Cost
15	3. A & G Overhead Rate (16.76%)		\$13.05	\$13.05	\$16.39	\$31.83	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.86	\$340.86	\$426.62	At Cost
17	Proposed (Each)		\$108.00	\$108.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	6	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
20	b. Corporation Stop	1	\$10.60	\$10.60	\$18.70	\$44.52	\$65.72	At Cost
21	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
22	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)		\$8.59	\$8.59	\$10.17	\$16.39	\$22.46	At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.67	\$276.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$191.00	\$236.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$154.00	\$202.60	\$246.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Lake / Friendly Center  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.08					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	69.37	180.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.80	10.80	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	83.80	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

**SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER**

Company: SSU / Lake / Friendly Center  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1998 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3.
3	302.1 Franchises	32	32				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	34	34				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	5	5				
7	304.2 Structures & Improvements	1,339	1,339				
8	305.2 Collecting & impounding reservoirs	144	144				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	30	30				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	5	5				
13	310.2 Power Generation Equipment	2	2				
14	311.2 Pumping Equipment	3,700	3,700				
15	339.2 Other Plant & Miscellaneous	-2	-2				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	129	129				
18	304.3 Structures & Improvements	51	51				
19	320.3 Water Treatment Equipment	1,807	1,807				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	48	48				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	170	170				
26	331.4 Transmission & Distribution	2,025		2,025			
27	333.4 Services	1,075				1,075	
28	334.4 Meters & Meter Installation	2,036			2,036		
29	335.4 Hydrants	24		24			
30	339.4 Other Plant & Miscellaneous	58	58				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	57					
33	304.5 Structures & Improvements	582					
34	340.5 Office Furniture & Equipment	360					
35	340.51 Computer Equipment	958					
36	341.5 Transportation Equipment	553					
37	342.5 Stores Equipment	5					
38	343.5 Tools, Shop & Garage Equipment	201					
39	344.5 Laboratory Equipment	182					
40	345.5 Power Operated Equipment	230					
41	346.5 Communication Equipment	104					
42	347.5 Miscellaneous Equipment	47					
43	348.5 Other Tangible Plant	88					
44	Subtotal	16,079	7,552	2,049	2,036	1,075	
45	Future Costs / CWP	0	0	0	0	0	
46	Total	16,079	7,552	2,049	2,036	1,075	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / Friendly Center  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	308.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	18,079	7,552	2,049	2,036	1,075	
46	Used & Useful Percentage	100%	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / Friendly Center  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	26	26				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	10	10				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	745	745				
8	305.2 Collecting & Impounding reservoirs	34	34				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	11	11				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	2,035	2,035				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	23	23				
19	320.3 Water Treatment Equipment	966	966				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	1	1				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	123	123				
26	331.4 Transmission & Distribution	851		851			
27	333.4 Services	335				335	
28	334.4 Meters & Meter Installation	1,164			1,164		
29	335.4 Hydrants	5		5			
30	339.4 Other Plant & Miscellaneous	30	30				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	138					
34	340.5 Office Furniture & Equipment	178					
35	340.51 Computer Equipment	470					
38	341.5 Transportation Equipment	443					
37	342.5 Stores Equipment	2					
38	343.5 Tools, Shop & Garage Equipment	108					
39	344.5 Laboratory Equipment	32					
40	345.5 Power Operated Equipment	194					
41	346.5 Communication Equipment	54					
42	347.5 Miscellaneous Equipment	13					
43	348.5 Other Tangible Plant	62					
44	<b>Total</b>	<b>8,049</b>	<b>4,001</b>	<b>856</b>	<b>1,164</b>	<b>335</b>	



SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / Friendly Center  
 Docket No.: 950485  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1998 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	1	1				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	1	1				Book 1, B-13
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	41	41				
8	305.2 Collecting & Impounding reservoirs	3	3				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	1	1				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	185	185				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	2	2				
19	320.3 Water Treatment Equipment	82	82				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	2	2				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	5	5				
26	331.4 Transmission & Distribution	47		47			
27	333.4 Services	27				27	
28	334.4 Meters & Meter Installation	102			102		
29	335.4 Hydrants	1		1			
30	339.4 Other Plant & Miscellaneous	2	2				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	15					
34	340.5 Office Furniture & Equipment	24					
35	340.51 Computer Equipment	180					
36	341.5 Transportation Equipment	92					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	13					
39	344.5 Laboratory Equipment	12					
40	345.5 Power Operated Equipment	19					
41	346.5 Communication Equipment	10					
42	347.5 Miscellaneous Equipment	3					
43	348.5 Other Tangible Plant	9					
44	<b>Total Depreciation Expense</b>	<b>859</b>	<b>325</b>	<b>48</b>	<b>102</b>	<b>27</b>	
45	1996 Average Depreciable Plant less Land	15,888	7,418	2,049	2,038	1,075	
46	<b>Composite Depreciation Rate</b>	<b>5.41%</b>	<b>4.38%</b>	<b>2.34%</b>	<b>5.01%</b>	<b>2.51%</b>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / Friendly Center  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1996 Average Balance	Plant Capacity	Main Extension	Services & Meters	Service Installation	Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchisee	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	83	0	53	30	0	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	

**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Lake / Friendly Center  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4) Supporting Schedules
		1998 Average CIAC	1998 CIAC Acc. Amort.	
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	2,243	1,134	
3	Meter Installation Fees	600	197	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	0	0	
7	<b>TOTAL WATER CIAC</b>	<b>2,843</b>	<b>1,331</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Lake / Friendly Center  
 Docket No.: 850495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	21	1.0	21	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	21		21	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	<b>Total Number of ERCs</b>	21		21	

**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Lake / Friendly Center  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bias

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	21	Sch. 10 (w)
2	Margin Reserve Factor	<u>0.995</u>	Note: (e)
3	Current ERCs Plus Margin Reserve	20	
4	Used & Useful Percentage	100.00%	Sch. 8 (w), p 2
5	Plant Capacity in ERCs	20	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	0	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
<b>Distribution Mains:</b>			
9	1996 ERCs	21	Sch. 10 (w)
10	Margin Reserve Factor	<u>0.998</u>	Note: (e)
11	Current ERC's with Margin Reserve	21	
12	Permitted No. of Lots/ERC's @ 12/31/96	46	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	46	
15	Future ERCs	25	
16	Projected Average Annual Growth in ERCs	0	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>-509.36</u>	

Note (e): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Lake / Friendly Center  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		21	Vol 8, Book 1 Sch F-8
2	1997	0	21	
3	1998	0	20	
4	1999	0	20	
5	2000	0	20	
6	2001	0	20	
7	2002	0	20	
8	2003	0	20	
9	2004	0	20	
10	2005	0	20	
11	2006	0	20	
12	2007	0	20	
13	2008	0	20	
14	2009	0	20	
15	2010	0	20	
16	2011	0	20	
17	2012	0	20	
18	2013	0	20	
19	2014	0	20	
20	2015	0	20	
21	2016	0	20	
22	2017	0	20	
23	2018	0	20	
24	2019	0	20	
25	2020	0	20	
26	2021	0	20	
27	2022	0	20	
28	2023	0	20	
29	2024	0	20	
30	2025	0	20	
31	2026	0	20	
32	2027	0	20	
33	2028	0	20	
34	2029	0	20	
35	2030	0	20	
36	2031	0	20	
37	2032	0	20	
38	2033	0	20	
39	2034	0	20	
40	2035	0	20	
41	2036	0	19	

**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Lake / Friendly Center  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bliss

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(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Lake / Friendly Center  
Docket No.: 950495  
Test Year Ended: 12/31/99  
Historical  Projected

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	



**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Lake / Friendly Center  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.585 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

<u>Line No.</u>	<u>Description</u>
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Lake / Friendly Center  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by  
a registered professional engineer showing the cost, by  
Uniform System of Accounting account numbers, and  
capacity of proposed plant expansion

FPSC  
Schedule No. 16 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Lake / Friendly Center  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (g) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Blies

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Lake / Friendly Center  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

---

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Lake / Friendly Center  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bias

(1)

Line No.	Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropriate.
4	

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Bradford / Geneva Lake Estates  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$311.64	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.34	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	N/A	\$89.06	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.88	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	ACTUAL COST	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	N/A	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	N/A	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	N/A	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	ACTUAL COST	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(8) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	\$0.00	\$633.69	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Bradford / Geneva Lake Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$53,194	\$26,552	\$14,572	\$3,418	\$97,734	Sch. 6 (w) p 1
2	Land	\$1,225				\$1,225	Sch. 6 (w) p 1
3	Depreciable Assets	\$51,968	\$26,552	\$14,572	\$3,418	\$96,509	
4	Accumulated Depreciation to Date	\$7,718	\$8,003	\$4,223	\$598	\$20,542	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$7,718	\$10,427	\$4,223	\$598	\$22,966	
6	Net Plant at Design Capacity	\$45,478	\$16,125	\$10,348	\$2,819	\$74,768	
7	Transmission & Distribution / Collection Lines		\$26,552			\$26,552	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			27.17%	
9	CIAC to Date	\$72	\$10,275	\$5,400	\$0	\$15,747	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$2	\$3,530	\$656	\$0	\$4,168	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$2	\$4,468	\$656	\$0	\$5,126	
12	Future Customers (ERC) to be Connected	0	16	0	0	5	Sch. 11 (w)
13	Composite Depreciation Rate	3.81%	2.33%			3.18%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	CTUAL COST	CTUAL COST	\$0.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	14.21%	
16	Requested Service Availability Charge Per ERC	\$311.64	\$89.06	\$90.00	\$143.00	\$633.89	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.15%	44.27%	N/A	N/A	18.54%	
18	Minimum Service Availability Charge Per ERC					\$1,894.81	
19	Level of CIAC at Design Capacity					27.17%	
20	Maximum Service Availability Charge Per ERC					\$8,887.10	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	131	139	119	119	134	Sch. 11 (w)
23	Current No. of Customers	131	123	119	119	119	Sch. 11 (w)
24	Annual Growth	4	4	N/A	N/A	4	Sch. 11 (w)
25	Calculation of Z	0	1	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	3.92	N/A	N/A	1.31	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Bradford / Geneva Lake Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 3 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Plant (Excluding General Plant)	\$53,194	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$7,718)</u>	Sch. 7 (w)
3	Net Plant in Service	\$45,478	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$45,476	
6	1996 ERCs	<u>119</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	12	Sch. 12 (w)
8	Total ERCs	131	
9	Net Plant Per ERC	\$346	
10	Less: Utility Investment 10.00%	<u>(\$35)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$312</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 232 Gallons Per ERC)	<u>\$1.34</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption in Gallons	10,102,488	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	119	Sch. 10 (w)
15	Consumption Per ERC	84,658	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>232</u>	



**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
 - Based on Used and Useful Historical Plant -

Company: SSU / Bradford / Geneva Lake Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 4 (w)  
 Page 1 of 1  
 Preparer: Billis

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Mains	\$26,552	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$8,003)</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$18,549	
4	Used & Useful %	<u>78.5%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$14,558	
6	1996 ERCs	<u>118</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$122	
8	Less: Utility Investment	27.00% <u>(\$33)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$89</u>	
10	Proposed Main Extension Fee Per Foot (101 feet per lot)	<u>\$0.88</u>	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	12,000	Annual Report
12	B. Number of Lots	119	Sch. 11 (w)
13	C. Feet per Lot (A/B)	101	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Bradford / Geneva Lake Estates  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials							
3	a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
4	b. Meter	1	\$24.91	\$40.81	\$68.37	\$190.60	\$256.52	At Cost
5	c. Couplings (Brass)	2	\$3.66	\$3.66	\$5.09	\$20.67	\$24.36	At Cost
6	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *		\$8.41	\$9.06	\$13.94	\$38.60	\$50.26	At Cost
7	Total		\$89.85	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
6	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$385.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials							
11	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
12	b. Corporation Stop	1	\$10.80	\$10.80	\$18.70	\$44.52	\$85.72	At Cost
13	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
14	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$89.78	\$127.20	At Cost
15	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)		\$13.05	\$13.05	\$18.39	\$31.63	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.66	\$340.86	\$428.62	At Cost
17	Proposed (Each)		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials							
20	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
21	b. Corporation Stop	1	\$10.80	\$10.80	\$18.70	\$44.52	\$85.72	At Cost
22	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
23	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)		\$8.59	\$8.59	\$10.17	\$16.39	\$22.46	At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.67	\$276.04	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$191.00	\$235.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$154.00	\$202.50	\$246.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Bradford / Geneva Lake Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 8")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.60	10.60	18.70	44.52	85.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.81	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 8.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Bradford / Geneva Lake Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

EPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	95	95				MFR Vol. 3, Book 1, A-5
4	339.1 Other Plant & Miscellaneous	53	53				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	1,017	1,017				
7	304.2 Structures & Improvements	2,369	2,369				
8	305.2 Collecting & Impounding reservoirs	8	8				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	9,064	9,064				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	14	14				
13	310.2 Power Generation Equipment	2,372	2,372				
14	311.2 Pumping Equipment	8,263	8,263				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	1	1				
18	304.3 Structures & Improvements	5,223	5,223				
19	320.3 Water Treatment Equipment	7,854	7,854				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	208	208				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	1	1				
24	304.4 Structures & Improvements	1,528	1,528				
25	330.4 Distribution Reservoirs	15,261	15,261				
26	331.4 Transmission & Distribution	26,500		26,500			
27	333.4 Services	3,416				3,416	
28	334.4 Meters & Meter Installation	14,572			14,572		
29	335.4 Hydrants	52		52			
30	339.4 Other Plant & Miscellaneous	64	64				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	249					
33	304.5 Structures & Improvements	2,534					
34	340.5 Office Furniture & Equipment	1,566					
35	340.51 Computer Equipment	4,168					
36	341.5 Transportation Equipment	2,405					
37	342.5 Stores Equipment	23					
38	343.5 Tools, Shop & Garage Equipment	873					
39	344.5 Laboratory Equipment	791					
40	345.5 Power Operated Equipment	1,000					
41	346.5 Communication Equipment	454					
42	347.5 Miscellaneous Equipment	204					
43	346.5 Other Tangible Plant	384					
44	Subtotal	112,382	53,194	26,552	14,572	3,416	
45	Future Costs / CWP	0	0	0	0	0	
46	Total	112,382	53,194	26,552	14,572	3,416	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Bradford / Geneva Lake Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1986 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	5,713		5,713			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	5,713	0	5,713	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	5,713	0	5,713	0	0	
47	Total Net Plant	112,362	53,194	26,552	14,572	3,416	
48	Used & Useful Percentage	95%	100%	78%	100%	100%	

**SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER**

Company: SSU / Bradford / Geneva Lake Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1991 Average Acc. Dep	Plant Capacity	Main Extension	Meters	Service Installation	Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	22	22				MFR Vol. 3, Book 1, A-9
4	339.1 Other Plant & Miscellaneous	10	10				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	558	558				
8	305.2 Collecting & Impounding reservoirs	1	1				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	3,215	3,215				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	2	2				
13	310.2 Power Generation Equipment	328	328				
14	311.2 Pumping Equipment	1,651	1,651				
15	339.2 Other Plant & Miscellaneous	-1	-1				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	1,129	1,129				
19	320.3 Water Treatment Equipment	1,646	1,646				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	4	4				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	381	381				
25	330.4 Distribution Reservoirs	-1,243	-1,243				
26	331.4 Transmission & Distribution	7,996		7,996			
27	333.4 Services	598				598	
28	334.4 Meters & Meter Installation	4,223			4,223		
29	335.4 Hydrants	8		8			
30	339.4 Other Plant & Miscellaneous	17	17				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	597					
34	340.5 Office Furniture & Equipment	774					
35	340.51 Computer Equipment	2,042					
36	341.5 Transportation Equipment	1,929					
37	342.5 Stores Equipment	8					
38	343.5 Tools, Shop & Garage Equipment	469					
39	344.5 Laboratory Equipment	142					
40	345.5 Power Operated Equipment	844					
41	346.5 Communication Equipment	234					
42	347.5 Miscellaneous Equipment	58					
43	348.5 Other Tangible Plant	271					
44	<b>Total</b>	<b>27,910</b>	<b>7,718</b>	<b>8,003</b>	<b>4,223</b>	<b>598</b>	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Bradford / Geneva Lake Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	2	2				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	2	2				Book 1, B-13
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	72	72				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	302	302				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	119	119				
14	311.2 Pumping Equipment	413	413				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	158	158				
19	320.3 Water Treatment Equipment	348	348				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	8	8				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	46	46				
25	330.4 Distribution Reservoirs	412	412				
26	331.4 Transmission & Distribution	617		617			
27	333.4 Services	65				85	
28	334.4 Meters & Meter Installation	729			729		
29	335.4 Hydrants	1		1			
30	339.4 Other Plant & Miscellaneous	3	3				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	63					
34	340.5 Office Furniture & Equipment	104					
35	340.51 Computer Equipment	695					
36	341.5 Transportation Equipment	401					
37	342.5 Stores Equipment	1					
38	343.5 Tools, Shop & Garage Equipment	55					
39	344.5 Laboratory Equipment	53					
40	345.5 Power Operated Equipment	83					
41	348.5 Communication Equipment	45					
42	347.5 Miscellaneous Equipment	14					
43	348.5 Other Tangible Plant	38					
44	Total Depreciation Expense	<u>4,869</u>	<u>1,885</u>	<u>618</u>	<u>729</u>	<u>85</u>	
45	1996 Average Depreciable Plant less Land	<u>111,115</u>	<u>52,175</u>	<u>26,552</u>	<u>14,572</u>	<u>3,416</u>	
46	Composite Depreciation Rate	<u>4.38%</u>	<u>3.61%</u>	<u>2.33%</u>	<u>5.00%</u>	<u>2.48%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Bradford / Geneva Lake Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1986 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	190		190			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	190	0	190	0	0	
46	CIAC Amortization Expense	621	340	11	270	0	
47	Non Used & Useful Percentage	5%	0%	22%	0%	0%	
48	Non Used & Useful Amortization Expense	32	0	2	0	0	



**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Bradford / Geneva Lake Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	72	2	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	450	100	
3	Meter Installation Fees	5,400	656	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	9,825	3,430	
6	Service Installation Fees	0	0	
7	<b>TOTAL WATER CIAC</b>	<b>15,747</b>	<b>4,188</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Bradford / Geneva Lake Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8).  
 Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Blisa

(1)	(2)	(3)	(4)	(5)	
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	89	1.0	89	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	18.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	89		89	
<b>Geners/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	1	5.0	5	
16	2"	3	8.0	25	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	4		30	
23	<b>Total Number of ERCs</b>	<b>83</b>		<b>119</b>	

**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Bradford / Geneva Lake Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	119	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.100</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	131	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	131	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	4	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
<b>Distribution Mains:</b>			
9	1996 ERCs	119	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.033</u>	Note: (a)
11	Current ERC's with Margin Reserve	123	
12	Permitted No. of Lots/ERC's @ 12/31/96	139	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	139	
15	Future ERCs	16	
16	Projected Average Annual Growth in ERCs	4	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>3.92</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Bradford / Geneva Lake Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		119	
2	1997	4	123	Vol 8, Book 1
3	1998	4	127	Sch F-8
4	1999	4	131	
5	2000	4	135	
6	2001	5	140	

**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Bradford / Geneva Lake Estates  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bliss

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(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Bradford / Geneva Lake Estates

Docket No.: 950495

Test Year Ended: 12/31/96

Historical  Projected

Explanation: Rule 25-30.585 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC

Schedule No. 14 (w)

Page 1 of 1

Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Bradford / Geneva Lake Estates

Docket No.: 950465

Test Year Ended: 12/31/96

Historical  Projected

Explanation: Rule 25-30.585 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC

Schedule No. 15 (w)

Page 1 of 1

Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Bradford / Geneva Lake Estates

Docket No.: 850495

Test Year Ended: 12/31/86

Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (c) A detailed statement by  
a registered professional engineer showing the cost, by  
Uniform System of Accounting account numbers, and  
capacity of proposed plant expansion

FPSC

Schedule No. 16 (w)

Page 1 of 1

Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VII, Book 1 for schedule of proposed plant
2	expansions.



**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Bradford / Geneva Lake Estates

Docket No.: 950495

Test Year Ended: 12/31/96

Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC

Schedule No. 17 (w)

Page 1 of 1

Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Bradford / Geneva Lake Estates

Docket No.: 950495

Test Year Ended: 12/31/96

Historical  Projected

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC

Schedule No. 18 (w)

Page 1 of 1

Preparer: Bliss

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(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Bradford / Geneva Lake Estates  
Docket No.: 050495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line No. Water Treatment Plant / Distribution Mains

- 1 Please refer to D-Schedules in the minimum filing requirements.
- 2 Future expansions will be financed through a combination of
- 3 debt and equity, as appropriate.
- 4

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Citrus / Golden Terrace  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Billie

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$113.98	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.21	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$500.38	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$7.94	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	\$225.00	\$847.37	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Citrus / Golden Terrace  
 Docket No.: 950485  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$45,499	\$89,467	\$2,176	\$1,747	\$137,889	Sch. 6 (w) p 1
2	Land	\$281				\$281	Sch. 6 (w) p 1
3	Depreciable Assets	\$45,218	\$89,467	\$2,176	\$1,747	\$137,608	
4	Accumulated Depreciation to Date	\$30,021	\$5,069	\$539	\$318	\$35,947	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$30,021	\$5,069	\$539	\$318	\$35,947	
6	Net Plant at Design Capacity	\$15,478	\$83,397	\$1,638	\$1,429	\$101,943	
7	Transmission & Distribution / Collection Lines		\$89,467			\$89,467	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			64.16%	
9	CIAC to Date	\$0	\$9,445	\$225	\$0	\$9,670	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$2,699	\$31	\$0	\$2,730	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$2,699	\$31	\$0	\$2,730	
12	Future Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	4.11%	2.33%			2.94%	Sch. 6 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	5.83%	
16	Requested Service Availability Charge Per ERC	\$113.98	\$500.38	\$90.00	\$143.00	\$847.37	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	6.89%	N/A	N/A	5.83%	
18	Minimum Service Availability Charge Per ERC					\$0.00	
19	Level of CIAC at Design Capacity					64.16%	
20	Maximum Service Availability Charge Per ERC					\$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	123	120	122	122	121	Sch. 11 (w)
23	Current No. of Customers	123	122	122	122	122	Sch. 11 (w)
24	Annual Growth	1	1	N/A	N/A	1	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	0.00	N/A	N/A	0.00	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Citrus / Golden Terrace  
Docket No.: 950485  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 3 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
<b>1996 Average Balance:</b>			
1	Gross Book Value - Plant (Excluding General Plant)	\$45,499	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$30,021)</u>	Sch. 7 (w)
3	Net Plant in Service	\$15,478	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$15,478	
6	1996 ERCs	<u>122</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	1	Sch. 12 (w)
8	Total ERCs	122	
9	Net Plant Per ERC	\$127	
10	Less: Utility Investment 10.00%	<u>(\$13)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$114</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 94 Gallons Per ERC)	<u>\$1.21</u>	
<b>Calculation of Gallons Per ERC</b>			
13	Total Consumption in Gallons	4,154,031	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	122	Sch. 10 (w)
15	Consumption Per ERC	34,143	
16	Divide by 365 Days	<u>385</u>	
17	Gallons Per Day Per ERC	<u>94</u>	

**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
 - Based on Used and Useful Historical Plant -

Company: SSU / Citrus / Golden Terrace  
 Docket No.: 850495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (s) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 4 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$88,467	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	(\$5,088)	Sch. 7 (w)
3	Net Plant In Service - Mains	\$83,397	
4	Used & Useful %	100.0%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$83,397	
6	1996 ERCs	122	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$685	
8	Less: Utility Investment	27.00% (\$185)	
9	Proposed Main Extension Fee Per ERC	\$500	
10	Proposed Main Extension Fee Per Foot (63 feet per lot)	\$7.94	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	7,670	Annual Report
12	B. Number of Lots	122	Sch. 11 (w)
13	C. Feet per Lot (A/B)	63	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Citrus / Golden Terrace  
 Docket No.: 050495  
 Test Year En Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials							
3	a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
4	b. Meter	1	\$24.91	\$40.81	\$68.37	\$190.80	\$256.52	At Cost
5	c. Couplings (Bress)	2	\$3.66	\$3.66	\$5.09	\$20.67	\$24.38	At Cost
6	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
8	3. A & G Overhead Rate (16.76%) *		\$6.41	\$9.06	\$13.94	\$38.60	\$50.26	At Cost
7	Total		\$89.85	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
8	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$385.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials							
11	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
12	b. Corporation Stop	1	\$10.80	\$10.80	\$18.70	\$44.52	\$65.72	At Cost
13	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
14	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$69.78	\$127.20	At Cost
15	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)		\$13.05	\$13.05	\$16.39	\$31.83	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.86	\$340.86	\$426.82	At Cost
17	Proposed (Each)		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials							
20	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
21	b. Corporation Stop	1	\$10.80	\$10.80	\$18.70	\$44.52	\$65.72	At Cost
22	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
23	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)		\$8.59	\$8.59	\$10.17	\$16.39	\$22.48	At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.67	\$276.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$191.00	\$235.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$154.00	\$202.50	\$245.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650



**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Citrus / Golden Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.80	258.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	16.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.80	10.80	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	63.80	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

- Labor includes insurance, fringe benefits, etc. at 34%.
- Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
- Unit prices as quoted by reputed vendor in Orlando area.
- Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Citrus / Golden Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1986 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	859	859				MFR Vol. 3, Book 1, A-5
4	339.1 Other Plant & Miscellaneous	4,876	4,876				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	27	27				
7	304.2 Structures & Improvements	818	818				
8	305.2 Collecting & Impounding reservoirs	373	373				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	114	114				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	26	26				
13	310.2 Power Generation Equipment	10	10				
14	311.2 Pumping Equipment	7,397	7,397				
15	339.2 Other Plant & Miscellaneous	25,132	25,132				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	1	1				
18	304.3 Structures & Improvements	1,411	1,411				
19	320.3 Water Treatment Equipment	4,068	4,068				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	254	254				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	1	1				
25	330.4 Distribution Reservoirs	110	110				
26	331.4 Transmission & Distribution	88,390		88,390			
27	333.4 Services	1,747				1,747	
28	334.4 Meters & Meter Installation	2,176			2,176		
29	335.4 Hydrants	77		77			
30	339.4 Other Plant & Miscellaneous	224	224				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	303					
33	304.5 Structures & Improvements	3,087					
34	340.5 Office Furniture & Equipment	1,908					
35	340.51 Computer Equipment	5,076					
36	341.5 Transportation Equipment	2,930					
37	342.5 Stores Equipment	27					
38	343.5 Tools, Shop & Garage Equipment	1,063					
39	344.5 Laboratory Equipment	984					
40	345.5 Power Operated Equipment	1,216					
41	346.5 Communication Equipment	553					
42	347.5 Miscellaneous Equipment	248					
43	348.5 Other Tangible Plant	468					
44	Subtotal	155,738	45,499	88,487	2,176	1,747	
45	Future Costs / CWP	0	0	0	0	0	
46	Total	155,738	45,499	88,487	2,176	1,747	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Citrus / Golden Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/99  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3.
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	155,736	45,499	88,487	2,176	1,747	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Citrus / Golden Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	375	375				MFR Vol. 3, Book 1, A-9
4	339.1 Other Plant & Miscellaneous	2,822	2,822				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	236	236				
8	305.2 Collecting & Impounding reservoirs	128	128				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	27	27				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	7	7				
13	310.2 Power Generation Equipment	5	5				
14	311.2 Pumping Equipment	3,478	3,478				
15	339.2 Other Plant & Miscellaneous	20,975	20,975				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	344	344				
19	320.3 Water Treatment Equipment	1,536	1,536				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	5	5				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	23	23				
26	331.4 Transmission & Distribution	5,059		5,059			
27	333.4 Services	318				318	
28	334.4 Meters & Meter Installation	539					
29	335.4 Hydrants	10		10	539		
30	339.4 Other Plant & Miscellaneous	62	62				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	727					
34	340.5 Office Furniture & Equipment	943					
35	340.51 Computer Equipment	2,487					
36	341.5 Transportation Equipment	2,350					
37	342.5 Stores Equipment	10					
38	343.5 Tools, Shop & Garage Equipment	571					
39	344.5 Laboratory Equipment	172					
40	345.5 Power Operated Equipment	1,028					
41	346.5 Communication Equipment	286					
42	347.5 Miscellaneous Equipment	71					
43	348.5 Other Tangible Plant	331					
44	<b>Total</b>	<b>44,923</b>	<b>30,021</b>	<b>5,069</b>	<b>539</b>	<b>318</b>	

**SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER**

Company: SSU / Citrus / Golden Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization -	0	0				
3	302.1 Franchises	21	21				MFR Vol. 3, Book 1, B-13
4	338.1 Other Plant & Miscellaneous	187	187				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	25	25				
8	305.2 Collecting & Impounding reservoirs	7	7				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	4	4				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1	1				
13	310.2 Power Generation Equipment	1	1				
14	311.2 Pumping Equipment	370	370				
15	339.2 Other Plant & Miscellaneous	1,005	1,005				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	43	43				
19	320.3 Water Treatment Equipment	185	185				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	10	10				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	3	3				
26	331.4 Transmission & Distribution	2,059		2,059			
27	333.4 Services	44				44	
28	334.4 Meters & Meter Installation	109			109		
29	335.4 Hydrants	2		2			
30	339.4 Other Plant & Miscellaneous	9	9				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	77					
34	340.5 Office Furniture & Equipment	127					
35	340.51 Computer Equipment	847					
36	341.5 Transportation Equipment	488					
37	342.5 Stores Equipment	2					
38	343.5 Tools, Shop & Garage Equipment	66					
39	344.5 Laboratory Equipment	84					
40	345.5 Power Operated Equipment	101					
41	346.5 Communication Equipment	55					
42	347.5 Miscellaneous Equipment	17					
43	348.5 Other Tangible Plant	47					
44	<b>Total Depreciation Expense</b>	<u>5,978</u>	<u>1,871</u>	<u>2,061</u>	<u>109</u>	<u>44</u>	
45	<b>1996 Average Depreciable Plant less Land</b>	<u>155,406</u>	<u>45,471</u>	<u>88,467</u>	<u>2,176</u>	<u>1,747</u>	
46	<b>Composite Depreciation Rate</b>	<u>3.85%</u>	<u>4.11%</u>	<u>2.33%</u>	<u>5.01%</u>	<u>2.52%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Citrus / Golden Terrace  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3, Book 1, B-13
3	302.1 Franchises	0	0				
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	208	0	197	11	0	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	

**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Citrus / Golden Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (i) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC es listed in (i).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3. Book 1, A-12, A-14
2	Line/Main Extensions	8,445	2,699	
3	Meter Installation Fees	225	31	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	0	0	
7	<b>TOTAL WATER CIAC</b>	<b>8,670</b>	<b>2,730</b>	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

Company: SSU / Citrus / Golden Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Meter Size	(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	106	1.0	106	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	1	8.0	8	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	<u>107</u>		<u>114</u>	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	1	8.0	8	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	<u>1</u>		<u>8</u>	
23	<b>Total Number of ERCs</b>	108		122	



**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Citrus / Golden Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	122	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.014</u>	Note: (e)
3	Current ERCs Plus Margin Reserve	123	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	123	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
<b>Distribution Mains:</b>			
9	1996 ERCs	122	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.005</u>	Note: (a)
11	Current ERC's with Margin Reserve	122	
12	Permitted No. of Lots/ERC's @ 12/31/96	120	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	120	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>0.00</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Citrus / Golden Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1)	(2)	(3)	(4)
	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		122	Vol 6, Book 1 Sch F-8
2	1997	1	122	

SCHEDULE OF DEVELOPER AGREEMENTS

Company: SSU / Citrus / Golden Terrace  
Docket No.: 950495  
Test Year Ended: 12/31/86  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bliss

---

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Citrus / Golden Terrace  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Citrus / Golden Terrace  
Docket No.: 950495  
Test Year Ended: 12/31/86  
Historical  Projected

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Citrus / Golden Terrace  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (c) A detailed statement by  
a registered professional engineer showing the cost, by  
Uniform System of Accounting account numbers, and  
capacity of proposed plant expansion

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Citrus / Golden Terrace  
Docket No.: 950485  
Test Year Ended: 12/31/86  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Citrus / Golden Terrace  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical  Projected

Explanation: Rule 25-30.585 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

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(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.



**SCHEDULE OF REQUESTED COST OF CAPITAL**

**- Beginning and End of Year Average -**

Company: SSU / Citrus / Golden Terrace  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical  Projected

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line  
No.

Water Treatment Plant / Distribution Main

- 
- 1 Please refer to D-Schedules in the minimum filing requirements.
  - 2 Future expansions will be financed through a combination of
  - 3 debt and equity, as appropriate.
  - 4

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
 FPSC CONVENTIONAL TREATMENT**

Company: SSU / Citrus / Gospel Island Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 1 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$868.99	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$3.85	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$149.13	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.88	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$80.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$1,251.12</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Citrus / Gospel Island Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$17,249	\$5,739	\$1,038	\$546	\$24,571	Sch. 6 (w) p 1
2	Land	\$1,040				\$1,040	Sch. 6 (w) p 1
3	Depreciable Assets	\$16,209	\$5,739	\$1,038	\$546	\$23,531	
4	Accumulated Depreciation to Date	\$8,221	\$2,261	\$579	\$157	\$11,239	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$8,221	\$7,228	\$579	\$157	\$16,185	
6	Net Plant at Design Capacity	\$9,028	(\$1,489)	\$458	\$389	\$8,386	
7	Transmission & Distribution / Collection Lines		\$5,739			\$5,739	Sch. 8 (w)
8	Minimum Level of CIAC		100.00%			23.36%	
9	CIAC to Date	\$0	\$0	\$20,704	\$81	\$20,785	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$0	\$12,495	\$1	\$12,496	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$0	\$12,495	\$1	\$12,496	
12	Future Customers (ERC) to be Connected	0	17	0	0	4	Sch. 11 (w)
13	Composite Depreciation Rate	3.88%	2.33%			3.49%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	108.18%	
16	Requested Service Availability Charge Per ERC	\$868.99	\$149.13	\$90.00	\$143.00	\$1,251.12	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	-94.53%	N/A	N/A	150.77%	
18	Minimum Service Availability Charge Per ERC					(\$1,818.93)	
19	Level of CIAC at Design Capacity					23.36%	
20	Maximum Service Availability Charge Per ERC					(\$574.54)	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	9	25	8	8	13	Sch. 11 (w)
23	Current No. of Customers	9	8	8	8	8	Sch. 11 (w)
24	Annual Growth	0	0	N/A	N/A	0	Sch. 11 (w)
25	Calculation of Z	0	7	N/A	N/A	1	
26	Number of Years to Design Capacity	0.00	36.92	N/A	N/A	9.22	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Citrus / Gospel Island Estates  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 3 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Plant (Excluding General Plant)	\$17,249	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$8,221)</u>	Sch. 7 (w)
3	Net Plant in Service	\$9,028	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$9,028	
6	1996 ERCs	<u>8</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	1	Sch. 12 (w)
8	Total ERCs	9	
9	Net Plant Per ERC	\$968	
10	Less: Utility Investment 10.00%	<u>(\$97)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$869</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 228 Gallons Per ERC)	<u>\$3.85</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption in Gallons	880,831	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	8	Sch. 10 (w)
15	Consumption Per ERC	82,604	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>228</u>	

**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
 - Based on Used and Useful Historical Plant -

Company: SSU / Citrus / Gospel Island Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (a) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 4 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
<u>1996 Average Balance:</u>			
1	Gross Book Value - Mains	\$5,739	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$2,281)</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$3,458	
4	Used & Useful %	<u>47.3%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$1,634	
6	1996 ERCs	<u>8</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$204	
8	Less: Utility Investment	27.00% <u>(\$55)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$149</u>	
10	Proposed Main Extension Fee Per Foot (169 feet per lot)	<u>\$0.88</u>	
<u>Calculation of Feet Per Lot</u>			
11	A. Installed Footage of Distribution Mains	1,350	Annual Report
12	B. Number of Lots	8	Sch. 11 (w)
13	C. Feet per Lot (A/B)	169	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Citrus / Gospel Island Estates  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
3	b. Meter	1	\$24.91	\$40.61	\$68.37	\$190.80	\$256.52	At Cost
4	c. Couplings (Brass)	2	\$3.66	\$3.66	\$5.09	\$20.67	\$24.38	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *		\$8.41	\$9.08	\$13.94	\$38.60	\$50.26	At Cost
7	Total		\$89.85	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
8	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$385.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials a. Tapping Saddle 8"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
11	b. Corporation Stop	1	\$10.80	\$10.80	\$16.70	\$44.52	\$65.72	At Cost
12	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$16.30	\$33.30	At Cost
13	d. Curb Stop / Comp. sda	2	\$25.44	\$25.44	\$35.94	\$89.78	\$127.20	At Cost
14	e. U-Branch (Double Serv	1	\$13.69	\$13.69	\$13.69	\$13.69	\$13.69	At Cost
15	3. A & G Overhead Rate (16.76%)		\$13.05	\$13.05	\$16.39	\$31.63	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.66	\$340.66	\$426.82	At Cost
17	Proposed (Each)		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	6	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials a. Tapping Saddle 8"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
20	b. Corporation Stop	1	\$10.80	\$10.80	\$16.70	\$44.52	\$65.72	At Cost
21	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$16.30	\$33.30	At Cost
22	d. Curb Stop / Comp. sda	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)		\$8.59	\$8.59	\$10.17	\$16.39	\$22.46	At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.67	\$276.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$191.00	\$235.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$164.00	\$202.50	\$245.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 050

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Citrus / Gospel Island Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.08					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.66	3.66	5.09	20.87	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 8")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.80	10.80	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.81	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

**SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER**

Company: SSU / Citrus / Gospel Island Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	239	239				MFR Vol. 3, Book 1, A-5
4	339.1 Other Plant & Miscellaneous	6	6				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	1,021	1,021				
7	304.2 Structures & Improvements	3,890	3,890				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	2,921	2,921				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	308.2 Supply Mains	2	2				
13	310.2 Power Generation Equipment	1	1				
14	311.2 Pumping Equipment	3,107	3,107				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	33	33				
19	320.3 Water Treatment Equipment	4,738	4,738				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	19	19				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	1	1				
25	330.4 Distribution Reservoirs	1,171	1,171				
26	331.4 Transmission & Distribution	5,735		5,735			
27	333.4 Services	546				546	
28	334.4 Meters & Meter Installation	1,038			1,038		
29	335.4 Hydrants	4		4			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	23					
33	304.5 Structures & Improvements	233					
34	340.5 Office Furniture & Equipment	144					
35	340.51 Computer Equipment	383					
36	341.5 Transportation Equipment	221					
37	342.5 Stores Equipment	2					
38	343.5 Tools, Shop & Garage Equipment	80					
39	344.5 Laboratory Equipment	73					
40	345.5 Power Operated Equipment	92					
41	346.5 Communication Equipment	42					
42	347.5 Miscellaneous Equipment	19					
43	348.5 Other Tangible Plant	35					
44	Subtotal	25,918	17,249	5,739	1,038	546	
45	Future Costs / CWP	0	0	0	0	0	
46	Total	25,918	17,249	5,739	1,038	546	



SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Citrus / Gospel Island Estates  
 Docket No.: 650495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3.
3	302.1 Franchisees	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	3,027		3,027			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	3,027	0	3,027	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	3,027	0	3,027	0	0	
47	Total Net Plant	25,918	17,249	5,739	1,038	546	
48	Used & Useful Percentage	88%	100%	47%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Citrus / Gospel Island Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1991 Average Acc. Dep	Plant Capacity	Main Extension	Meters	Service Installation	Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	30	30				MFR Vol. 3, Book 1, A-9
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
8	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	2,138	2,138				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Laka, River & Other Intakes	0	0				
10	307.2 Wells & Springs	1,659	1,659				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	1,417	1,417				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	8	8				
19	320.3 Water Treatment Equipment	2,464	2,464				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	1	1				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	506	506				
28	331.4 Transmission & Distribution	2,281		2,281			
27	333.4 Services	157					157
28	334.4 Meters & Meter Installation	579			579		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	55					
34	340.5 Office Furniture & Equipment	71					
35	340.51 Computer Equipment	188					
36	341.5 Transportation Equipment	177					
37	342.5 Stores Equipment	1					
38	343.5 Tools, Shop & Garage Equipment	43					
39	344.5 Laboratory Equipment	13					
40	345.5 Power Operated Equipment	78					
41	346.5 Communication Equipment	22					
42	347.5 Miscellaneous Equipment	5					
43	346.5 Other Tangible Plant	25					
44	Total	11,917	8,221	2,281	579	157	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Citrus / Gospel Island Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1986 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3, Book 1, B-13
3	302.1 Franchises	6	6				
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	121	121				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	97	97				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	155	155				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	1	1				
19	320.3 Water Treatment Equipment	216	216				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	1	1				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	32	32				
26	331.4 Transmission & Distribution	134		134			
27	333.4 Services	14				14	
28	334.4 Meters & Meter Installation	52			52		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	6					
34	340.5 Office Furniture & Equipment	10					
35	340.51 Computer Equipment	64					
36	341.5 Transportation Equipment	37					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	5					
39	344.5 Laboratory Equipment	5					
40	345.5 Power Operated Equipment	8					
41	346.5 Communication Equipment	4					
42	347.5 Miscellaneous Equipment	1					
43	348.5 Other Tangible Plant	4					
44	Total Depreciation Expense	973	629	134	52	14	
45	1986 Average Depreciable Plant less Land	24,875	16,228	5,739	1,038	546	
46	Composite Depreciation Rate	3.91%	3.88%	2.33%	5.01%	2.57%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Citrus / Gospel Island Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	117		117			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	117	0	117	0	0	
46	CIAC Amortization Expense	1,039	0	0	1,037	2	
47	Non Used & Useful Percentage	12%	0%	53%	0%	0%	
48	Non Used & Useful Amortization Expense	121	0	0	0	0	

**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Citrus / Gospel Island Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4) Supporting Schedules
		1998 Average CIAC	1998 CIAC Acc. Amort.	
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	0	0	
3	Meter Installation Fees	20,704	12,485	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	81	1	
7	<b>TOTAL WATER CIAC</b>	<b>20,785</b>	<b>12,486</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Citrus / Gospel Island Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(6). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

(1)	(2)	(3)	(4)	(5)	
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	8	1.0	8	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	8		8	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	<b>Total Number of ERCs</b>	<b>8</b>		<b>8</b>	

**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Citrus / Gospel Island Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1998 ERCs	8	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.145</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	9	
4	Used & Useful Percentage	100.00%	Sch. 8 (w), p 2
5	Plant Capacity in ERCs	9	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	0	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
<b>Distribution Mains:</b>			
9	1998 ERCs	8	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.048</u>	Note: (a)
11	Current ERC's with Margin Reserve	8	
12	Permitted No. of Lots/ERC's @ 12/31/98	25	MFR Vol 8, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/98	25	
15	Future ERCs	17	
18	Projected Average Annual Growth in ERCs	0	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>36.92</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 8, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Citrus / Gospel Island Estates

Docket No.: 950485

Test Year Ended: 12/31/86

Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC

Schedule No. 12 (w)

Page 1 of 1

Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1986		8	
2	1987	0	8	Vol 8, Book 1
3	1988	0	9	Sch F-8
4	1989	0	9	
5	2000	0	10	
8	2001	0	10	
7	2002	0	11	
8	2003	0	11	
9	2004	0	12	
10	2005	0	12	
11	2006	0	13	
12	2007	0	13	
13	2008	0	13	
14	2009	0	14	
15	2010	0	14	
16	2011	0	15	
17	2012	0	15	
18	2013	0	16	
19	2014	0	16	
20	2015	0	17	
21	2016	0	17	
22	2017	0	17	
23	2018	0	18	
24	2019	0	18	
25	2020	0	19	
26	2021	0	19	
27	2022	0	20	
28	2023	0	20	
29	2024	0	21	
30	2025	0	21	
31	2026	0	22	
32	2027	0	22	
33	2028	0	22	
34	2029	0	23	
35	2030	0	23	
36	2031	0	24	
37	2032	0	24	
38	2033	0	25	
39	2034	0	25	



**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Citrus / Gospel Island Estates  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical  Projected

Explanation: Rule 25-30.565 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Citrus / Gospel Island Estates

Docket No.: 950495

Test Year Ended: 12/31/96

Historical  Projected

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC

Schedule No. 14 (w)

Page 1 of 1

Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 18 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Citrus / Gospel Island Estates

Docket No.: 950495

Test Year Ended: 12/31/98

Historical  Projected

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC

Schedule No. 15 (w)

Page 1 of 1

Preparer: Billie

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Citrus / Gospel Island Estates

Docket No.: 850485

Test Year Ended: 12/31/86

Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion

FPSC

Schedule No. 16 (w)

Page 1 of 1

Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Citrus / Gospel Island Estates

Docket No.: 950485

Test Year Ended: 12/31/86

Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC

Schedule No. 17 (w)

Page 1 of 1

Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Citrus / Gospel Island Estates

Docket No.: 050495

Test Year Ended: 12/31/96

Historical  Projected

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC

Schedule No. 18 (w)

Page 1 of 1

Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Citrus / Gospel Island Estates  
Docket No.: 950485  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line No.	Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropriate.
4	

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Lake / Grand Terrace  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$250.88	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.25	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$325.51	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$12.52	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(6) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$809.39</b>	



TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Lake / Grand Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$44,131	\$58,178	\$8,078	\$5,336	\$113,718	Sch. 6 (w) p 1
2	Land	\$264				\$264	Sch. 6 (w) p 1
3	Depreciable Assets	\$43,867	\$58,176	\$8,078	\$5,336	\$113,454	
4	Accumulated Depreciation to Date	\$7,978	\$8,881	\$1,357	\$482	\$16,498	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$7,978	\$8,881	\$1,357	\$482	\$18,498	
6	Net Plant at Design Capacity	\$36,155	\$48,485	\$4,719	\$4,855	\$95,222	
7	Transmission & Distribution / Collection Lines		\$58,178			\$58,176	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			51.18%	
9	CIAC to Date	\$0	\$25,755	\$11,202	\$5,700	\$42,657	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$3,738	\$2,088	\$125	\$5,949	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$3,738	\$2,088	\$125	\$5,949	
12	Future Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	3.21%	2.32%			2.71%	Sch. 6 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	38.55%	
16	Requested Service Availability Charge Per ERC	\$250.88	\$325.51	\$80.00	\$143.00	\$809.39	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	44.49%	N/A	N/A	38.55%	
18	Minimum Service Availability Charge Per ERC					\$0.00	
19	Level of CIAC at Design Capacity					51.18%	
20	Maximum Service Availability Charge Per ERC					\$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	150	111	111	111	128	Sch. 11 (w)
23	Current No. of Customers	150	124	111	111	111	Sch. 11 (w)
24	Annual Growth	19	19	N/A	N/A	19	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
28	Number of Years to Design Capacity	0.00	0.00	N/A	N/A	0.00	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
 - Based on Used  Useful Historical Plant -

Company: SSU / Lake / Grand Terrace  
 Docket No.: 850495  
 Test Year Ended: 12/31/86  
 Historical  Projected

Explanation: Rule 25-30.565 (4) (s) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 3 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
	<u>1986 Average Balance:</u>		
1	Gross Book Value - Plant (Excluding General Plant)	\$44,131	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$7,976)</u>	Sch. 7 (w)
3	Net Plant In Service	\$36,155	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$36,155	
6	1986 ERCs	<u>111</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	19	Sch. 12 (w)
8	Total ERCs	130	
9	Net Plant Per ERC	\$279	
10	Less: Utility Investment 10.00%	<u>(\$28)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$251</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 200 Gallons Per ERC)	<u>\$1.25</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption in Gallons	8,109,596	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	111	Sch. 10 (w)
15	Consumption Per ERC	73,059	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>200</u>	

**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
 - Based on Used and Useful Historical Plant -

Company: SSU / Lake / Grand Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 4 (w)  
 Page 1 of 1  
 Preparer: Billas

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Mains	\$58,178	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$8,681)</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$49,495	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$49,495	
6	1996 ERCs	<u>111</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$446	
8	Less: Utility Investment	27.00% <u>(\$120)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$326</u>	
10	Proposed Main Extension Fee Per Foot (26 feet per lot)	<u>\$12.52</u>	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	2,920	Annual Report
12	B. Number of Lots	111	Sch. 11 (w)
13	C. Feet per Lot (A/B)	26	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Lake / Grand Terrace  
 Docket No.: 850495  
 Test Year En Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	8/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials							
3	a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
4	b. Meter	1	\$24.91	\$40.81	\$68.37	\$190.80	\$258.52	At Cost
5	c. Couplings (Brass)	2	\$3.66	\$3.66	\$5.09	\$20.67	\$24.38	At Cost
6	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
7	3. A & G Overhead Rate (18.76%)*		\$6.41	\$9.08	\$13.94	\$38.60	\$50.26	At Cost
7	Total		\$89.85	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
8	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$385.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials							
11	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
12	b. Corporation Stop	1	\$10.80	\$10.80	\$16.70	\$44.52	\$65.72	At Cost
13	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
14	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$89.78	\$127.20	At Cost
15	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.69	\$13.89	\$13.89	At Cost
16	3. A & G Overhead Rate (18.76%)		\$13.05	\$13.05	\$16.39	\$31.83	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.66	\$340.66	\$428.82	At Cost
17	Proposed (Each)		\$108.00	\$108.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials							
20	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
21	b. Corporation Stop	1	\$10.80	\$10.80	\$16.70	\$44.52	\$65.72	At Cost
22	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
23	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
24	3. A & G Overhead Rate (18.76%)		\$8.59	\$8.59	\$10.17	\$16.39	\$22.48	At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.67	\$278.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$191.00	\$235.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$184.00	\$202.80	\$245.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 850

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Lake / Grand Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	6/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.08					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.88	3.88	5.09	20.87	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 8")		22.26	22.28	22.26	22.28	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.80	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.87	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 8.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / Grand Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3, Book 1, A-5
3	302.1 Franchises	478	478				
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	3,011	3,011				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	72	72				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	5,608	5,608				
18	304.3 Structures & Improvements	30,170	30,170				
19	320.3 Water Treatment Equipment	2,559	2,559				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	264	264				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	55,455		55,455			
27	333.4 Services	5,336				5,336	
28	334.4 Meters & Meter Installation	8,078			8,078		
29	335.4 Hydrants	2,720		2,720			
30	339.4 Other Plant & Miscellaneous	1,973	1,973				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	314					
33	304.5 Structures & Improvements	3,203					
34	340.5 Office Furniture & Equipment	1,980					
35	340.51 Computer Equipment	5,270					
36	341.5 Transportation Equipment	3,040					
37	342.5 Stores Equipment	29					
38	343.5 Tools, Shop & Garage Equipment	1,103					
39	344.5 Laboratory Equipment	1,001					
40	345.5 Power Operated Equipment	1,284					
41	346.5 Communication Equipment	573					
42	347.5 Miscellaneous Equipment	258					
43	348.5 Other Tangible Plant	485					
44	Subtotal	132,238	44,131	58,178	8,078	5,336	
45	Future Costs / CWP	0	0	0	0	0	
48	Total	132,238	44,131	58,178	8,078	5,336	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / Grand Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1998 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0					
27	333.4 Services	0		0		0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	132,238	44,131	58,176	6,076	5,336	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / Grand Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	60	60				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	714	714				
11	306.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	26	26				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	6,507	6,507				
19	320.3 Water Treatment Equipment	565	565				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	5	5				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	8,381		8,381			
27	333.4 Services	482				482	
28	334.4 Meters & Meter Installation	1,357			1,357		
29	335.4 Hydrants	300		300			
30	339.4 Other Plant & Miscellaneous	78	78				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	754					
34	340.5 Office Furniture & Equipment	976					
35	340.51 Computer Equipment	2,581					
36	341.5 Transportation Equipment	2,439					
37	342.5 Stores Equipment	11					
38	343.5 Tools, Shop & Garage Equipment	593					
39	344.5 Laboratory Equipment	178					
40	345.5 Power Operated Equipment	1,067					
41	346.5 Communication Equipment	296					
42	347.5 Miscellaneous Equipment	74					
43	348.5 Other Tangible Plant	343					
44	Total	27,611	7,976	8,681	1,357	482	



SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / Grand Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1998 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3, Book 1, B-13
3	302.1 Franchises	12	12				
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	100	100				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	4	4				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	914	914				
19	320.3 Water Treatment Equipment	118	118				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	11	11				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	1,292		1,292			
27	333.4 Services	133				133	
28	334.4 Meters & Meter Installation	304			304		
29	335.4 Hydrants	60		60			
30	339.4 Other Plant & Miscellaneous	79	79				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	80					
34	340.5 Office Furniture & Equipment	132					
35	340.51 Computer Equipment	878					
36	341.5 Transportation Equipment	507					
37	342.5 Stores Equipment	2					
38	343.5 Tools, Shop & Garage Equipment	69					
39	344.5 Laboratory Equipment	67					
40	345.5 Power Operated Equipment	105					
41	346.5 Communication Equipment	57					
42	347.5 Miscellaneous Equipment	17					
43	348.5 Other Tangible Plant	49					
44	<b>Total Depreciation Expense</b>	<b>4,988</b>	<b>1,236</b>	<b>1,352</b>	<b>304</b>	<b>133</b>	
45	<b>1998 Average Depreciable Plant less Land</b>	<b>126,318</b>	<b>38,525</b>	<b>58,176</b>	<b>6,076</b>	<b>5,336</b>	
49	<b>Composite Depreciation Rate</b>	<b>3.95%</b>	<b>3.21%</b>	<b>2.32%</b>	<b>5.00%</b>	<b>2.49%</b>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / Grand Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3, Book 1, B-13
3	302.1 Franchises	0	0				
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	1,319	32	585	580	142	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	

**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Lake / Grand Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (f).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	16,820	2,682	
3	Meter Installation Fees	11,202	2,088	
4	Contributed Lines	7,791	899	
5	Cont. Prpty Other than Lines	1,144	155	
6	Service Installation Fees	5,700	125	
7	<b>TOTAL WATER CIAC</b>	<b>42,857</b>	<b>5,949</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Lake / Grand Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(B). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	111	1.0	111	MFR Vol. 5, 1998 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	18.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	111		111	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	18.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	<b>Total Number of ERCs</b>	111		111	

**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Lake / Grand Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	111	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.356</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	150	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	150	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	19	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
<b>Distribution Mains:</b>			
9	1996 ERCs	111	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.119</u>	Note: (a)
11	Current ERC's with Margin Reserve	124	
12	Permitted No. of Lots/ERC's @ 12/31/96	111	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	111	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	19	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>0.00</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Lake / Grand Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Blias

Line No.	(1)	(2)	(3)	(4)
	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		111	Vol 6, Book 1
2	1997	19	130	Sch F-8

**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Lake / Grand Terrace

Docket No.: B50485

Test Year Ended: 12/31/98

Historical  Projected

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC

Schedule No. 13 (w)

Page 1 of 1

Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Lake / Grand Terrace  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	



**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Lake / Grand Terrace  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

**SCHEDULE OF PROPOSED PLANT EXPANSION**

Company: SSU / Lake / Grand Terrace  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by  
a registered professional engineer showing the cost, by  
Uniform System of Accounting account numbers, and  
capacity of proposed plant expansion

FPSC  
Schedule No. 16 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Lake / Grand Terrace  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY

Company: SSU / Lake / Grand Terrace  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Blies

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Lake / Grand Terrace  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical  Projected

Explanation: Rule 26-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line  
No.

*Water Treatment Plant / Distribution Mains*

- 
- 1 Please refer to D-Schedules in the minimum filing requirements.
  - 2 Future expansions will be financed through a combination of
  - 3 debt and equity, as appropriate.
  - 4

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Seminole / Harmony Homes  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Bias

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$461.89	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.58	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$454.06	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$9.27	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	\$225.00	\$1,148.96	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Seminole / Harmony Homes  
 Docket No.: 850485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$55,751	\$40,737	\$6,863	\$3,635	\$108,986	Sch. 6 (w) p 1
2	Land	\$189				\$189	Sch. 6 (w) p 1
3	Depreciable Assets	\$55,583	\$40,737	\$6,863	\$3,635	\$108,817	
4	Accumulated Depreciation to Date	\$23,482	\$1,803	\$4,230	\$1,558	\$30,853	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$23,482	\$1,803	\$4,230	\$1,558	\$30,853	
6	Net Plant at Design Capacity	\$32,290	\$39,134	\$2,633	\$2,078	\$76,133	
7	Transmission & Distribution / Collection Lines		\$40,737			\$40,737	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			38.08%	
9	CIAC to Date	\$0	\$900	\$225	\$0	\$1,125	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$693	\$33	\$0	\$726	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$693	\$33	\$0	\$726	
12	Future Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	3.63%	2.33%			3.08%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	0.52%	
16	Requested Service Availability Charge Per ERC	\$481.89	\$454.08	\$90.00	\$143.00	\$1,148.96	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	0.53%	N/A	N/A	0.52%	
18	Minimum Service Availability Charge Per ERC					\$0.00	
19	Level of CIAC at Design Capacity					38.08%	
20	Maximum Service Availability Charge Per ERC					\$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	63	62	63	63	63	Sch. 11 (w)
23	Current No. of Customers	63	63	63	63	63	Sch. 11 (w)
24	Annual Growth	0	0	N/A	N/A	0	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	0.00	N/A	N/A	0.00	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Seminole / Harmony Homes  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 3 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Plant (Excluding General Plant)	\$55,751	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$23,462)</u>	Sch. 7 (w)
3	Net Plant in Service	\$32,290	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$32,290	
6	1996 ERCs	<u>63</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	0	Sch. 12 (w)
8	Total ERCs	63	
9	Net Plant Per ERC	\$513	
10	Less: Utility Investment 10.00%	<u>(\$51)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$462</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 293 Gallons Per ERC)	<u>\$1.58</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption in Gallons	6,735,036	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	63	Sch. 10 (w)
15	Consumption Per ERC	107,047	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>293</u>	



**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
**- Based on Used and Useful Historical Plant -**

Company: SSU / Seminole / Harmony Homes  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 4 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$40,737	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$1,803)</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$39,134	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$39,134	
6	1996 ERCs	<u>63</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$622	
8	Less: Utility Investment	27.00% <u>(\$168)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$454</u>	
10	Proposed Main Extension Fee Per Foot (49 feet per lot)	<u>\$9.27</u>	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	3,070	Annual Report
12	B. Number of Lots	63	Sch. 11 (w)
13	C. Feet per Lot (A/B)	49	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Seminole / Harmony Homes  
 Docket No.: 050485  
 Test Year En Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$16.55	\$16.55	At Cost
3	b. Meter	1	\$24.91	\$40.81	\$68.37	\$190.60	\$256.52	At Cost
4	c. Couplings (Brass)	2	\$3.66	\$3.66	\$5.09	\$20.67	\$24.38	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *		\$6.41	\$9.08	\$13.94	\$38.60	\$50.26	At Cost
7	Total		\$89.85	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
8	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$385.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials a. Tapping Saddle 6"	1	\$22.28	\$22.28	\$22.28	\$22.28	\$22.28	At Cost
11	b. Corporation Stop	1	\$10.80	\$10.80	\$16.70	\$44.52	\$65.72	At Cost
12	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$16.30	\$33.30	At Cost
13	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$89.78	\$127.20	At Cost
14	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.69	\$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)		\$13.05	\$13.05	\$16.39	\$31.63	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.66	\$340.66	\$426.82	At Cost
17	Proposed (Each)		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	6	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials a. Tapping Saddle 6"	1	\$22.28	\$22.28	\$22.28	\$22.28	\$22.28	At Cost
20	b. Corporation Stop	1	\$10.80	\$10.80	\$16.70	\$44.52	\$65.72	At Cost
21	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$16.30	\$33.30	At Cost
22	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)		\$6.59	\$6.59	\$10.17	\$16.39	\$22.46	At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.67	\$276.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$191.00	\$235.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$164.00	\$202.60	\$246.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Seminole / Harmony Homes  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.90	258.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.68	3.66	5.09	20.87	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

**SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER**

Company: SSU / Seminole / Harmony Homes  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchisee	743	743				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	278	278				Book 1, A-5
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	18	18				
7	304.2 Structures & Improvements	12,028	12,028				
8	305.2 Collecting & Impounding reservoirs	7,689	7,689				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	7,974	7,974				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1,150	1,150				
13	310.2 Power Generation Equipment	7	7				
14	311.2 Pumping Equipment	14,991	14,991				
15	339.2 Other Plant & Miscellaneous	-8	-8				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	745	745				
18	304.3 Structures & Improvements	1,473	1,473				
19	320.3 Water Treatment Equipment	6,210	6,210				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	151	151				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	1	1				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	2,206	2,206				
26	331.4 Transmission & Distribution	40,688		40,688			
27	333.4 Services	3,835				3,835	
28	334.4 Meters & Meter Installation	6,863			6,863		
29	335.4 Hydrants	49		49			
30	339.4 Other Plant & Miscellaneous	95	95				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	180					
33	304.5 Structures & Improvements	1,835					
34	340.5 Office Furniture & Equipment	1,134					
35	340.51 Computer Equipment	3,018					
36	341.5 Transportation Equipment	1,741					
37	342.5 Stores Equipment	16					
38	343.5 Tools, Shop & Garage Equipment	632					
39	344.5 Laboratory Equipment	573					
40	345.5 Power Operated Equipment	724					
41	348.5 Communication Equipment	326					
42	347.5 Miscellaneous Equipment	148					
43	348.5 Other Tangible Plant	278					
44	Subtotal	117,593	55,751	40,737	6,863	3,835	
45	Future Costs / CWP	0	0	0	0	0	
48	Total	117,593	55,751	40,737	6,863	3,835	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Seminole / Harmony Homes  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	117,593	55,751	40,737	6,863	3,635	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Seminole / Harmony Homes  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1991 Average Acc. Dep	Plant Capacity	Main Extension	Meters	Service Installation	Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	318	318				MFR Vol. 3, Book 1, A-9
4	339.1 Other Plant & Miscellaneous	181	181				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	5,007	5,007				
8	305.2 Collecting & Impounding reservoirs	968	968				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	2,572	2,572				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	611	611				
13	310.2 Power Generation Equipment	2	2				
14	311.2 Pumping Equipment	10,772	10,772				
15	339.2 Other Plant & Miscellaneous	-2	-2				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	473	473				
19	320.3 Water Treatment Equipment	2,408	2,408				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	3	3				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	132	132				
26	331.4 Transmission & Distribution	1,595		1,595			
27	333.4 Services	1,558				1,558	
28	334.4 Meters & Meter Installation	4,230			4,230		
29	335.4 Hydrants	8		6			
30	339.4 Other Plant & Miscellaneous	35	35				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	432					
34	340.5 Office Furniture & Equipment	561					
35	340.51 Computer Equipment	1,478					
36	341.5 Transportation Equipment	1,397					
37	342.5 Stores Equipment	6					
38	343.5 Tools, Shop & Garage Equipment	339					
39	344.5 Laboratory Equipment	102					
40	345.5 Power Operated Equipment	611					
41	346.5 Communication Equipment	170					
42	347.5 Miscellaneous Equipment	42					
43	348.5 Other Tangible Plant	197					
44	Total	36,188	23,482	1,603	4,230	1,558	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Seminole / Harmony Homes  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	19	19				MFR Vol. 3, Book 1, B-13
4	339.1 Other Plant & Miscellaneous	11	11				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	364	364				
8	305.2 Collecting & Impounding reservoirs	154	154				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	266	266				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	33	33				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	750	750				
15	339.2 Other Plant & Miscellaneous	0	0				
18	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	45	45				
19	320.3 Water Treatment Equipment	283	283				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	6	8				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	60	60				
26	331.4 Transmission & Distribution	948		948			
27	333.4 Services	91				91	
28	334.4 Meters & Meter Installation	343			343		
29	335.4 Hydrants	1		1			
30	339.4 Other Plant & Miscellaneous	4	4				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	46					
34	340.5 Office Furniture & Equipment	78					
35	340.51 Computer Equipment	503					
36	341.5 Transportation Equipment	290					
37	342.5 Stores Equipment	1					
38	343.5 Tools, Shop & Garage Equipment	39					
39	344.5 Laboratory Equipment	38					
40	345.5 Power Operated Equipment	60					
41	346.5 Communication Equipment	33					
42	347.5 Miscellaneous Equipment	10					
43	348.5 Other Tangible Plant	28					
44	Total Depreciation Expense	<u>4,502</u>	<u>1,995</u>	<u>949</u>	<u>343</u>	<u>91</u>	
45	1996 Average Depreciable Plant less Land	<u>116,649</u>	<u>54,987</u>	<u>40,737</u>	<u>6,663</u>	<u>3,635</u>	
46	Composite Depreciation Rate	<u>3.86%</u>	<u>3.63%</u>	<u>2.33%</u>	<u>5.00%</u>	<u>2.50%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Seminole / Harmony Homes  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Blas

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1998 Average Balance	Plant Capacity	Main Extension	Services & Meters	Service Installation	Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
8	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	306.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	40	29	0	11	0	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	



**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Seminole / Harmony Homes  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical  Projected

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (f).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3. Book 1, A-12, A-14
2	Line/Main Extensions	0	0	
3	Meter Installation Fees	225	33	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	900	693	
6	Service Installation Fees	0	0	
7	<b>TOTAL WATER CIAC</b>	<b>1,125</b>	<b>726</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Seminole / Harmony Homes  
 Docket No.: 950485  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

(1)	(2)	(3)	(4)	(5)	
Line No.	Meter Size	1986 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	63	1.0	63	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	63		63	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	<b>Total Number of ERCs</b>	63		63	

**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Seminole / Harmony Homes  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (I) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	63	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.000</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	63	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	63	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	0	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
<b>Distribution Mains:</b>			
9	1996 ERCs	63	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.000</u>	Note: (a)
11	Current ERC's with Margin Reserve	63	
12	Permitted No. of Lots/ERC's @ 12/31/96	62	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	62	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	0	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>0.00</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Seminole / Harmony Homes

Docket No.: 950485

Test Year Ended: 12/31/96

Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC

Schedule No. 12 (w)

Page 1 of 1

Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		63	Vol 6, Book 1
2	1997	0	63	Sch F-8

**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Seminole / Harmony Homes

Docket No.: 950495

Test Year Ended: 12/31/96

Historical  Projected

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC

Schedule No. 13 (w)

Page 1 of 1

Preparer: Bliss

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(1)

Line No.	Description
1	Refer to Volume VII, Book 1 for the schedule of Developer Agreements.
2	

**SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.**

Company: SSU / Seminole / Harmony Homes

Docket No.: 950495

Test Year Ended: 12/31/96

Historical  Projected

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC

Schedule No. 14 (w)

Page 1 of 1

Preparer: Bias

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 18 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Seminole / Harmony Homes  
Docket No.: 950485  
Test Year Ended: 12/31/98  
Historical  Projected

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

**SCHEDULE OF PROPOSED PLANT EXPANSION**

Company: SSU / Seminole / Harmony Homes

Docket No.: 950495

Test Year Ended: 12/31/96

Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion

FPSC

Schedule No. 16 (w)

Page 1 of 1

Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	



**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Seminole / Harmony Homes  
Docket No.: 950495  
Test Year Ended: 12/31/86  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bias

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Seminole / Harmony Homes  
Docket No.: 950495  
Test Year Ended: 12/31/86  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

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(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

**SCHEDULE OF REQUESTED COST OF CAPITAL**

**- Beginning and End of Year Average -**

Company: SSU / Seminole / Harmony Homes  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line  
No.

Water Treatment Plant / Distribution Mains

- 1 Please refer to D-Schedules in the minimum filing requirements.
- 2 Future expansions will be financed through a combination of
- 3 debt and equity, as appropriate.
- 4

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Putnam / Hermits Cove  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$846.45	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$7.70	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$144.91	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$2.54	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	\$225.00	\$1,024.35	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Putnam / Hermits Cove  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bias

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$171,380	\$71,155	\$21,463	\$5,874	\$269,872	Sch. 6 (w) p 1
2	Land	\$463				\$463	Sch. 6 (w) p 1
3	Depreciable Assets	\$170,917	\$71,155	\$21,463	\$5,874	\$269,409	
4	Accumulated Depreciation to Date	\$44,199	\$13,340	\$13,873	\$2,296	\$73,507	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$61,728	\$71,155	\$13,873	\$2,296	\$148,851	
6	Net Plant at Design Capacity	\$109,652	\$0	\$7,791	\$3,578	\$121,021	
7	Transmission & Distribution / Collection Lines		\$71,155			\$71,155	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			26.37%	
9	CIAC to Date	\$0	\$6,813	\$1,829	\$0	\$8,642	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$2,716	\$541	\$0	\$3,257	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$64,552	\$541	\$0	\$65,093	
12	Future Customers (ERC) to be Connected	1	175	0	0	52	Sch. 11 (w)
13	Composite Depreciation Rate	4.02%	2.33%			3.52%	Sch. 6 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	-56.80%	
16	Requested Service Availability Charge Per ERC	\$646.45	\$144.91	\$90.00	\$143.00	\$1,024.35	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.84%	100.00%	N/A	N/A	-92.89%	
18	Minimum Service Availability Charge Per ERC					(\$1,617.14)	
19	Level of CIAC at Design Capacity					26.37%	
20	Maximum Service Availability Charge Per ERC					(\$2,694.32)	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	177	350	174	174	228	Sch. 11 (w)
23	Current No. of Customers	176	175	174	174	174	Sch. 11 (w)
24	Annual Growth	0	0	N/A	N/A	0	Sch. 11 (w)
25	Calculation of Z	0	796	N/A	N/A	107	
26	Number of Years to Design Capacity	2.55	389.75	N/A	N/A	116.15	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Putnam / Hermita Cove  
Docket No.: 950485  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 3 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Plant (Excluding General Plant)	\$171,380	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$44,199)</u>	Sch. 7 (w)
3	Net Plant In Service	\$127,181	
4	Used & Useful %	<u>99.35%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$126,358	
6	1996 ERCs	<u>174</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	2	Sch. 12 (w)
8	Total ERCs	176	
9	Net Plant Per ERC	\$718	
10	Less: Utility Investment 10.00%	<u>(\$72)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$646</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 84 Gallons Per ERC)	<u>\$7.70</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption in Gallons	5,383,548	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	174	Sch. 10 (w)
15	Consumption Per ERC	30,795	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>84</u>	

**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
 - Based on Used and Useful Historical Plant -

Company: SSU / Putnam / Hermita Cove  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 4 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Mains	\$71,155	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$13,340)</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$57,815	
4	Used & Useful %	<u>59.8%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$34,573	
6	1996 ERCs	<u>174</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$199	
8	Less: Utility Investment	27.00% <u>(\$54)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$145</u>	
10	Proposed Main Extension Fee Per Foot (57 feet per lot)	<u>\$2.54</u>	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	9,983	Annual Report
12	B. Number of Lots	174	Sch. 11 (w)
13	C. Feet per Lot (A/B)	57	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Putnam / Hermita Cove  
 Docket No.: 950485  
 Test Year En Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (I) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bias

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials							
	a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
3	b. Meter	1	\$24.91	\$40.81	\$68.37	\$190.80	\$258.52	At Cost
4	c. Couplings (Bress)	2	\$3.86	\$3.86	\$5.09	\$20.87	\$24.38	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
6	3. A & G Overhead Rate (18.78%) *		\$8.41	\$9.08	\$13.94	\$38.80	\$50.26	At Cost
7	Total		\$89.85	\$108.42	\$142.30	\$314.07	\$385.31	At Cost
8	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$385.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials							
	a. Tapping Saddls 8"	1	\$22.26	\$22.26	\$22.28	\$22.26	\$22.26	At Cost
11	b. Corporation Stop	1	\$10.80	\$10.80	\$16.70	\$44.52	\$65.72	At Cost
12	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
13	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$89.78	\$127.20	At Cost
14	a. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	3. A & G Overhead Rate (18.78%)		\$13.05	\$13.05	\$18.39	\$31.63	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.66	\$340.86	\$426.82	At Cost
17	Proposed (Each)		\$108.00	\$108.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
20	b. Corporation Stop	1	\$10.80	\$10.80	\$16.70	\$44.52	\$65.72	At Cost
21	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
22	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (18.78%)		\$8.59	\$8.59	\$10.17	\$18.39	\$22.46	At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.67	\$276.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$191.00	\$236.00	\$277.00	At Cost
28	Avg. for Single &		\$143.00	\$143.00	\$154.00	\$202.80	\$245.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650



**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Putnam / Hermita Cove  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bias

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.90	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.86	3.86	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
8	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymot)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

- Labor includes insurance, fringe benefits, etc. et 34%.
- Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
- Unit prices as quoted by reputed vendor in Orlando area.
- Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Putnam / Hermits Cove  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	292	292				MFR Vol. 3, Book 1, A-5
4	339.1 Other Plant & Miscellaneous	135	135				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	46	46				
7	304.2 Structures & Improvements	4,768	4,768				
8	305.2 Collecting & Impounding reservoirs	334	334				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	573	573				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	44	44				
13	310.2 Power Generation Equipment	28,815	28,815				
14	311.2 Pumping Equipment	44,031	44,031				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	602	602				
18	304.3 Structures & Improvements	11,799	11,799				
19	320.3 Water Treatment Equipment	27,465	27,465				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	417	417				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	3	3				
24	304.4 Structures & Improvements	9	9				
25	330.4 Distribution Reservoirs	51,813	51,813				
26	331.4 Transmission & Distribution	71,006		71,006			
27	333.4 Services	5,874				5,874	
28	334.4 Meters & Meter Installation	21,463			21,463		
29	335.4 Hydrants	149		149			
30	339.4 Other Plant & Miscellaneous	234	234				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	497					
33	304.5 Structures & Improvements	5,067					
34	340.5 Office Furniture & Equipment	3,132					
35	340.51 Computer Equipment	8,336					
36	341.5 Transportation Equipment	4,809					
37	342.5 Stores Equipment	45					
38	343.5 Tools, Shop & Garage Equipment	1,745					
39	344.5 Laboratory Equipment	1,583					
40	345.5 Power Operated Equipment	1,999					
41	346.5 Communication Equipment	907					
42	347.5 Miscellaneous Equipment	408					
43	348.5 Other Tangible Plant	768					
44	Subtotal	299,168	171,380	71,155	21,463	5,874	
45	Future Costs / CWP	0	0	0	0	0	
46	Total	299,168	171,380	71,155	21,463	5,874	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Putnam / Hermita Cove  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	1,112	1,112				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	28,805		28,805			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	29,717	1,112	28,805	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	29,717	1,112	28,805	0	0	
47	Total Net Plant	299,168	171,380	71,155	21,483	5,874	
48	Used & Useful Percentage	90%	99%	80%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Putnam / Hermits Cove  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1991 Average Acc. Dep	Plant Capacity	Main Extension	Meters	Service Installation	Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3.
3	302.1 Franchises	38	38				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	43	43				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	1,473	1,473				
8	305.2 Collecting & Impounding reservoirs	85	85				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	298	298				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	11	11				
13	310.2 Power Generation Equipment	7,208	7,208				
14	311.2 Pumping Equipment	17,241	17,241				
15	339.2 Other Plant & Miscellaneous	-4	-4				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	3,252	3,252				
19	320.3 Water Treatment Equipment	6,249	6,249				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	9	9				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	2	2				
25	330.4 Distribution Reservoirs	6,227	6,227				
26	331.4 Transmission & Distribution	13,318		13,318			
27	333.4 Services	2,298				2,298	
28	334.4 Meters & Meter Installation	13,673			13,673		
29	335.4 Hydrants	22		22			
30	339.4 Other Plant & Miscellaneous	67	67				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	1,194					
34	340.5 Office Furniture & Equipment	1,548					
35	340.51 Computer Equipment	4,083					
36	341.5 Transportation Equipment	3,658					
37	342.5 Stores Equipment	17					
38	343.5 Tools, Shop & Garage Equipment	938					
39	344.5 Laboratory Equipment	283					
40	345.5 Power Operated Equipment	1,688					
41	346.5 Communication Equipment	489					
42	347.5 Miscellaneous Equipment	118					
43	348.5 Other Tangible Plant	543					
44	Total	88,243	44,199	13,340	13,673	2,298	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Putnam / Hermits Cove  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)
		1998 Depreciation Expense	Plant Capacity	Main Extension	Meters	Service Installation	Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	7	7				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	5	5				Book 1, B-13
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	144	144				
8	305.2 Collecting & Impounding reservoirs	7	7				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	19	19				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1	1				
13	310.2 Power Generation Equipment	1,441	1,441				
14	311.2 Pumping Equipment	2,202	2,202				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	358	358				
19	320.3 Water Treatment Equipment	1,250	1,250				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	17	17				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	1,399	1,399				
26	331.4 Transmission & Distribution	1,654		1,654			
27	333.4 Services	147				147	
28	334.4 Meters & Meter Installation	1,073			1,073		
29	335.4 Hydrants	3		3			
30	339.4 Other Plant & Miscellaneous	9	9				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	127					
34	340.5 Office Furniture & Equipment	209					
35	340.51 Computer Equipment	1,390					
36	341.5 Transportation Equipment	802					
37	342.5 Stores Equipment	3					
38	343.5 Tools, Shop & Garage Equipment	109					
39	344.5 Laboratory Equipment	106					
40	345.5 Power Operated Equipment	167					
41	346.5 Communication Equipment	91					
42	347.5 Miscellaneous Equipment	27					
43	348.5 Other Tangible Plant	77					
44	Total Depreciation Expense	12,844	6,850	1,657	1,073	147	
45	1998 Average Depreciable Plant less Land	298,020	170,729	71,155	21,463	5,674	
46	Composite Depreciation Rate	4.31%	4.02%	2.33%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Putnam / Hermits Cove  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3, Book 1, B-13
3	302.1 Franchises	0	0				
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	91	91				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
28	331.4 Transmission & Distribution	820		820			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0				0	
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
36	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	348.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	911	91	820	0	0	
46	CIAC Amortization Expense	250	0	159	91	0	
47	Non Used & Useful Percentage	10%	1%	40%	0%	0%	
48	Non Used & Useful Amortization Expense	25	0	64	0	0	

**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Putnam / Hermita Cove  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	6,813	2,716	
3	Meter Installation Fees	1,829	541	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	0	0	
7	<b>TOTAL WATER CIAC</b>	<b>8,642</b>	<b>3,257</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Putnam / Hermits Cove  
 Docket No.: 850485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	173	1.0	173	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	173		173	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	1	1.0	1	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	1		1	
23	<b>Total Number of ERCs</b>	<b>174</b>		<b>174</b>	



**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Putnam / Hermits Cove  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	174	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.010</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	176	
4	Used & Useful Percentage	99.35%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	177	
6	Future ERCs	1	
7	Projected Average Annual Growth in ERCs	0	Sch. 12 (w)
8	Number of Years to Design Capacity	2.55	
<b>Distribution Mains:</b>			
9	1996 ERCs	174	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.003</u>	Note: (a)
11	Current ERC's with Margin Reserve	175	
12	Permitted No. of Lots/ERC's @ 12/31/96	350	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	350	
15	Future ERCs	175	
16	Projected Average Annual Growth in ERCs	0	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>389.75</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Putnam / Hermits Cove  
 Docket No.: 050495  
 Test Year Ended: 12/31/06  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		174	Vol 6, Book 1 Sch F-8
2	1997	0	175	
3	1998	1	175	
4	1999	1	176	
5	2000	1	177	
6	2001	1	177	
7	2002	1	178	
8	2003	1	179	
9	2004	1	179	
10	2005	1	180	
11	2006	1	180	
12	2007	1	181	
13	2008	1	182	
14	2009	1	182	
15	2010	1	183	
16	2011	1	184	
17	2012	1	184	
18	2013	1	185	
19	2014	1	186	
20	2015	1	186	
21	2016	1	187	
22	2017	1	188	
23	2018	1	188	
24	2019	1	189	
25	2020	1	190	
26	2021	1	190	
27	2022	1	191	
28	2023	1	192	
29	2024	1	192	
30	2025	1	193	
31	2026	1	193	
32	2027	1	194	
33	2028	1	195	
34	2029	1	195	
35	2030	1	196	
36	2031	1	197	
37	2032	1	197	
38	2033	1	198	
39	2034	1	199	
40	2035	1	199	
41	2036	1	200	

**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Putnam / Hermits Cove  
Docket No.: 950495  
Test Year Ended: 12/31/86  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bliss

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(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

**SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.**

Company: SSU / Putnam / Hermit's Cove  
Docket No.: 950485  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Putnam / Hermits Cove  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical  Projected

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

**SCHEDULE OF PROPOSED PLANT EXPANSION**

Company: SSU / Putnam / Hermits Cove  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by  
a registered professional engineer showing the cost, by  
Uniform System of Accounting account numbers, and  
capacity of proposed plant expansion

FPSC  
Schedule No. 16 (w)  
Page 1 of 1  
Preparer: Blais

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Putnam / Hermits Cove  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Putnam / Hermita Cove  
Docket No.: 850495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Blisa

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(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.



**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Putnam / Hermita Cove  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line  
No.

Water Treatment Plant / Distribution Mains

- 
- 1 Please refer to D-Schedules in the minimum filing requirements.
  - 2 Future expansions will be financed through a combination of
  - 3 debt and equity, as appropriate.
  - 4

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Lake / Hobby Hills  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$253.73	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.75	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$31.04	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.67	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$517.77</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Lake / Hobby Hills  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$48,000	\$7,452	\$6,821	\$2,287	\$65,459	Sch. 6 (w) p 1
2	Land	\$258				\$258	Sch. 6 (w) p 1
3	Depreciable Assets	\$48,642	\$7,452	\$6,821	\$2,287	\$65,201	
4	Accumulated Depreciation to Date	\$17,768	\$3,352	\$3,982	\$708	\$25,811	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$50,894	\$7,452	\$3,982	\$708	\$63,036	
6	Net Plant at Design Capacity	(\$1,994)	\$0	\$2,839	\$1,578	\$2,423	
7	Transmission & Distribution / Collection Lines		\$7,452			\$7,452	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			11.38%	
9	CIAC to Date	\$0	\$2,622	\$0	\$0	\$2,622	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$1,227	\$0	\$0	\$1,227	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$3,858	\$0	\$0	\$3,858	
12	Future Customers (ERC) to be Connected	12	28	0	0	14	Sch. 11 (w)
13	Composite Depreciation Rate	3.67%	2.33%			3.49%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	30.44%	
16	Requested Service Availability Charge Per ERC	\$253.73	\$31.04	\$90.00	\$143.00	\$517.77	Sch. 1 (w)
17	Level of CIAC at Design Capacity	-100.97%	100.00%	N/A	N/A	138.41%	
18	Minimum Service Availability Charge Per ERC					\$172.35	
19	Level of CIAC at Design Capacity					11.38%	
20	Maximum Service Availability Charge Per ERC					\$348.10	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	110	125	98	96	112	Sch. 11 (w)
23	Current No. of Customers	98	97	98	96	96	Sch. 11 (w)
24	Annual Growth	1	1	N/A	N/A	1	Sch. 11 (w)
25	Calculation of Z	4	14	N/A	N/A	5	
26	Number of Years to Design Capacity	18.55	42.97	N/A	N/A	21.78	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Lake / Hobby Hills  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 3 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Plant (Excluding General Plant)	\$48,900	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$17,768)</u>	Sch. 7 (w)
3	Net Plant In Service	\$31,132	
4	Used & Useful %	<u>89.08%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$27,732	
6	1996 ERCs	<u>96</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	2	Sch. 12 (w)
8	Total ERCs	98	
9	Net Plant Per ERC	\$262	
10	Less: Utility Investment 10.00%	<u>(\$28)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$254</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 145 Gallons Per ERC)	<u>\$1.75</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption in Gallons	5,108,967	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	96	Sch. 10 (w)
15	Consumption Per ERC	52,989	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>145</u>	

**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
 - Based on Used and Useful Historical Plant -

Company: SSU / Lake / Hobby Hills  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 4 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Mains	\$7,452	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$3,352)</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$4,100	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$4,100	
6	1996 ERCs	<u>96</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$43	
8	Less: Utility Investment	27.00% <u>(\$11)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$31</u>	
10	Proposed Main Extension Fee Per Foot (46 feet per lot)	<u>\$0.67</u>	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	4,400	Annual Report
12	B. Number of Lots	96	Sch. 11 (w)
13	C. Feet per Lot (A/B)	46	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Lake / Hobby Hills  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/99  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials							
3	a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
4	b. Meter	1	\$24.91	\$40.81	\$68.37	\$190.80	\$256.52	At Cost
5	c. Couplings (Brass)	2	\$3.66	\$3.66	\$5.09	\$20.67	\$24.38	At Cost
6	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
8	3. A & G Overhead Rate (18.76%) *		\$6.41	\$9.08	\$13.94	\$38.60	\$50.28	At Cost
7	Total		\$89.85	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
8	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$385.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials							
11	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
12	b. Corporation Stop	1	\$10.80	\$10.80	\$18.70	\$44.52	\$85.72	At Cost
13	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
14	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$89.78	\$127.20	At Cost
15	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	3. A & G Overhead Rate (18.76%)		\$13.05	\$13.05	\$18.39	\$31.63	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.86	\$340.86	\$426.62	At Cost
17	Proposed (Each)		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials							
20	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
21	b. Corporation Stop	1	\$10.60	\$10.80	\$18.70	\$44.52	\$85.72	At Cost
22	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
23	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (18.76%)		\$8.59	\$8.59	\$10.17	\$16.39	\$22.46	At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.67	\$276.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$191.00	\$235.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$154.00	\$202.50	\$245.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Lake / Hobby Hills  
 Docket No.: 950485  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Blise

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.88	3.88	5.09	20.87	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.80	10.80	18.70	44.52	85.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.87	44.89	63.80	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / Hobby Hills  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	608	608				MFR Vol. 3, Book 1, A-5
4	339.1 Other Plant & Miscellaneous	160	160				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	28	28				
7	304.2 Structures & Improvements	12,107	12,107				
8	305.2 Collecting & Impounding reservoirs	684	684				
9	306.2 Lake, River & Other Inlakes	0	0				
10	307.2 Wells & Springs	679	679				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	308.2 Supply Mains	882	882				
13	310.2 Power Generation Equipment	10	10				
14	311.2 Pumping Equipment	12,891	12,891				
15	339.2 Other Plant & Miscellaneous	-12	-12				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	540	540				
18	304.3 Structures & Improvements	809	809				
19	320.3 Water Treatment Equipment	5,884	5,684				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	230	230				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	2	2				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	12,306	12,306				
26	331.4 Transmission & Distribution	7,338		7,338			
27	333.4 Services	2,287				2,287	
28	334.4 Meters & Meter Installation	6,821			6,821		
29	335.4 Hydrants	114		114			
30	339.4 Other Plant & Miscellaneous	1,092	1,092				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	274					
33	304.5 Structures & Improvements	2,796					
34	340.5 Office Furniture & Equipment	1,726					
35	340.51 Computer Equipment	4,599					
36	341.5 Transportation Equipment	2,853					
37	342.5 Stores Equipment	25					
38	343.5 Tools, Shop & Garage Equipment	963					
39	344.5 Laboratory Equipment	873					
40	345.5 Power Operated Equipment	1,103					
41	346.5 Communication Equipment	500					
42	347.5 Miscellaneous Equipment	225					
43	348.5 Other Tangible Plant	424					
44	Subtotal	81,623	48,900	7,452	6,821	2,267	
45	Future Costs / CWP	0	0	0	0	0	
46	Total	81,623	48,900	7,452	6,821	2,267	



SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / Hobby Hills  
 Docket No.: 950495  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1986 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	4,381	4,381				
8	305.2 Collecting & Impounding reservoirs	277	277				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	252	252				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	430	430				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	5,340	5,340	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	5,340	5,340	0	0	0	
47	Total Net Plant	81,823	48,900	7,452	8,821	2,287	
48	Used & Useful Percentage	93%	88%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / Hobby Hills  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	144	144				MFR Vol. 3, Book 1, A-9
4	339.1 Other Plant & Miscellaneous	51	51				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	3,691	3,691				
8	305.2 Collecting & Impounding reservoirs	152	152				
9	306.2 Lake, River & Other intakes	0	0				
10	307.2 Wells & Springs	194	194				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	56	56				
13	310.2 Power Generation Equipment	6	6				
14	311.2 Pumping Equipment	6,956	6,956				
15	339.2 Other Plant & Miscellaneous	-2	-2				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	257	257				
19	320.3 Water Treatment Equipment	2,125	2,125				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	4	4				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	3,635	3,635				
26	331.4 Transmission & Distribution	3,324		3,324			
27	333.4 Services	708				708	
28	334.4 Meters & Meter Installation	3,982			3,982		
29	335.4 Hydrants	29		29			
30	339.4 Other Plant & Miscellaneous	500	500				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	659					
34	340.5 Office Furniture & Equipment	854					
35	340.51 Computer Equipment	2,253					
36	341.5 Transportation Equipment	2,126					
37	342.5 Stores Equipment	9					
38	343.5 Tools, Shop & Garage Equipment	517					
39	344.5 Laboratory Equipment	156					
40	345.5 Power Operated Equipment	931					
41	346.5 Communication Equipment	259					
42	347.5 Miscellaneous Equipment	64					
43	348.5 Other Tangible Plant	299					
44	Total	33,839	17,768	3,352	3,982	708	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / Hobby Hills  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	15	15				MFR Vol. 3, Book 1, B-13
4	339.1 Other Plant & Miscellaneous	6	6				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	367	367				
8	305.2 Collecting & impounding reservoirs	14	14				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	23	23				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	25	25				
13	310.2 Power Generation Equipment	1	1				
14	311.2 Pumping Equipment	645	645				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	25	25				
19	320.3 Water Treatment Equipment	268	268				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	9	9				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	332	332				
26	331.4 Transmission & Distribution	171		171			
27	333.4 Services	57				57	
28	334.4 Meters & Meter Installation	341			341		
29	335.4 Hydrants	3		3			
30	339.4 Other Plant & Miscellaneous	44	44				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	70					
34	340.5 Office Furniture & Equipment	115					
35	340.51 Computer Equipment	767					
36	341.5 Transportation Equipment	442					
37	342.5 Stores Equipment	1					
38	343.5 Tools, Shop & Garage Equipment	60					
39	344.5 Laboratory Equipment	58					
40	345.5 Power Operated Equipment	92					
41	346.5 Communication Equipment	50					
42	347.5 Miscellaneous Equipment	15					
43	346.5 Other Tangible Plant	42					
44	Total Depreciation Expense	4,058	1,774	174	341	57	
45	1996 Average Depreciable Plant less Land	80,778	48,330	7,452	6,821	2,267	
46	Composites Depreciation Rate	5.02%	3.67%	2.33%	5.00%	2.49%	

**SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER**

Company: SSU / Lake / Hobby Hills  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1998 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	191	191				
8	305.2 Collecting & Impounding reservoirs	7	7				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	12	12				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	13	13				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	348.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	223	223	0	0	0	
46	CIAC Amortization Expense	67	0	67	0	0	
47	Non Used & Useful Percentage	7%	11%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	4	0	0	0	0	

**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Lake / Hobby Hills  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	2,622	1,227	
3	Meter Installation Fees	0	0	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	0	0	
7	<b>TOTAL WATER CIAC</b>	<b>2,622</b>	<b>1,227</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Lake / Hobby Hills  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (f) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Billes

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	98	1.0	98	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	18.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	<u>98</u>		<u>98</u>	
<b>Genera/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	18.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	<u>0</u>		<u>0</u>	
23	Total Number of ERCs	98		98	

**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Lake / Hobby Hills  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Meins	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	96	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.020</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	98	
4	Used & Useful Percentage	89.08%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	110	
6	Future ERCs	12	
7	Projected Average Annual Growth In ERCs	1	Sch. 12 (w)
8	Number of Years to Design Capacity	16.55	
<b>Distribution Meins:</b>			
9	1996 ERCs	96	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.007</u>	Note: (a)
11	Current ERC's with Margin Reserve	97	
12	Permitted No. of Lots/ERC's @ 12/31/96	125	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	125	
15	Future ERCs	28	
16	Projected Average Annual Growth In ERCs	1	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>42.97</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Lake / Hobby Hills  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical: [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1)	(2)	(3)	(4)
	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		96	
2	1997	1	97	Vol 8, Book 1
3	1998	1	98	Sch F-8
4	1999	1	98	
5	2000	1	99	
8	2001	1	100	
7	2002	1	100	
8	2003	1	101	
9	2004	1	102	
10	2005	1	102	
11	2006	1	103	
12	2007	1	104	
13	2008	1	104	
14	2009	1	105	
15	2010	1	106	
16	2011	1	106	
17	2012	1	107	
18	2013	1	107	
19	2014	1	108	
20	2015	1	109	
21	2016	1	109	
22	2017	1	110	
23	2018	1	111	
24	2019	1	111	
25	2020	1	112	
26	2021	1	113	
27	2022	1	113	
28	2023	1	114	
29	2024	1	115	
30	2025	1	115	
31	2026	1	118	
32	2027	1	117	
33	2028	1	117	
34	2029	1	118	
35	2030	1	119	
36	2031	1	119	
37	2032	1	120	
36	2033	1	120	
39	2034	1	121	
40	2035	1	122	
41	2036	1	122	



**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Lake / Hobby Hills  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical  Projected

Explanation: Rule 25-30.565 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

**SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.**

Company: SSU / Lake / Hobby Hills  
Docket No.: 950495  
Test Year Ended: 12/31/86  
Historical  Projected

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Bias

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Lake / Hobby Hills  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Lake / Hobby Hills  
Docket No.: 950485  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (c) A detailed statement by  
a registered professional engineer showing the cost, by  
Uniform System of Accounting account numbers, and  
capacity of proposed plant expansion

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Lake / Hobby Hills  
 Docket No.: 950485  
 Test Year Ended: 12/31/86  
 Historical  Projected

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
 Schedule No. 17 (w)  
 Page 1 of 1  
 Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Lake / Hobby Hills  
Docket No.: 950485  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

**SCHEDULE OF REQUESTED COST OF CAPITAL**

- Beginning and End of Year Average -

Company: SSU / Lake / Hobby Hills  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line  
No.

Water Treatment Plant / Distribution Mains

- 
- 1 Please refer to D-Schedules in the minimum filing requirements.
  - 2 Future expansions will be financed through a combination of
  - 3 debt and equity, as appropriate.
  - 4

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Lake / Holiday Haven  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$47.93	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.52	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$75.86	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.35	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$356.79</b>	



TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Lake / Holiday Haven  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$10,190	\$25,697	\$10,305	\$4,277	\$50,469	Sch. 6 (w) p 1
2	Land	\$294				\$294	Sch. 6 (w) p 1
3	Depreciable Assets	\$9,896	\$25,697	\$10,305	\$4,277	\$50,175	
4	Accumulated Depreciation to Date	\$4,160	\$11,797	\$4,378	\$1,662	\$21,998	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$4,160	\$25,697	\$4,378	\$1,662	\$35,898	
6	Net Plant at Design Capacity	\$6,030	\$0	\$5,927	\$2,615	\$14,571	
7	Transmission & Distribution / Collection Lines		\$25,697			\$25,697	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			50.92%	
9	CIAC to Date	\$0	\$24,608	\$6,253	\$3,474	\$34,335	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$11,952	\$2,612	\$1,674	\$16,438	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$99,620	\$2,812	\$1,674	\$104,106	
12	Future Customers (ERC) to be Connected	0	53	0	0	38	Sch. 11 (w)
13	Composite Depreciation Rate	3.03%	2.33%			2.53%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	-501.56%	
16	Requested Service Availability Charge Per ERC	\$47.93	\$75.86	\$90.00	\$143.00	\$356.79	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	100.00%	N/A	N/A	-514.87%	
18	Minimum Service Availability Charge Per ERC					(\$5,243.79)	
19	Level of CIAC at Design Capacity					50.92%	
20	Maximum Service Availability Charge Per ERC					(\$5,462.19)	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	113	186	112	112	151	Sch. 11 (w)
23	Current No. of Customers	113	113	112	112	112	Sch. 11 (w)
24	Annual Growth	0	0	N/A	N/A	0	Sch. 11 (w)
25	Calculation of Z	0	95	N/A	N/A	53	
26	Number of Years to Design Capacity	0.00	152.83	N/A	N/A	109.44	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Lake / Holiday Haven  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 3 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
<b>1996 Average Balance:</b>			
1	Gross Book Value - Plant (Excluding General Plant)	\$10,190	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$4,160)</u>	Sch. 7 (w)
3	Net Plant In Service	\$6,030	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$6,030	
6	1996 ERCs	<u>112</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	1	Sch. 12 (w)
8	Total ERCs	113	
9	Net Plant Per ERC	\$53	
10	Less: Utility Investment 10.00%	<u>(\$5)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u><u>\$48</u></u>	
12	Proposed Plant Capacity Fee Per Gallon ( 92 Gallons Per ERC)	<u><u>\$0.52</u></u>	
<b>Calculation of Gallons Per ERC</b>			
13	Total Consumption In Gallons	3,774,245	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	112	Sch. 10 (w)
15	Consumption Per ERC	33,649	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u><u>92</u></u>	

**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
**- Based on Used and Useful Historical Plant -**

Company: SSU / Lake / Holiday Haven  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 4 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Mains	\$25,887	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$11,787)</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$13,900	
4	Used & Useful %	<u>83.8%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$11,855	
6	1996 ERCs	<u>112</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$104	
8	Less: Utility Investment	27.00% <u>(\$28)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$78</u>	
10	Proposed Main Extension Fee Per Foot (56 feet per lot)	<u>\$1.35</u>	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	6,270	Annual Report
12	B. Number of Lots	112	Sch. 11 (w)
13	C. Feet per Lot (A/B)	56	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Lake / Holiday Haven  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$16.55	\$16.55	At Cost
3	b. Meter	1	\$24.91	\$40.81	\$68.37	\$190.60	\$256.52	At Cost
4	c. Couplings (Brass)	2	\$3.66	\$3.66	\$5.09	\$20.67	\$24.38	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *		\$6.41	\$9.08	\$13.94	\$38.60	\$50.26	At Cost
7	Total		\$89.65	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
8	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$385.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	6	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
11	b. Corporation Stop	1	\$10.60	\$10.60	\$16.70	\$44.52	\$65.72	At Cost
12	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
13	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$69.76	\$127.20	At Cost
14	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)		\$13.05	\$13.05	\$16.39	\$31.63	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.66	\$340.66	\$426.82	At Cost
17	Proposed (Each)		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	6	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
20	b. Corporation Stop	1	\$10.60	\$10.60	\$16.70	\$44.52	\$65.72	At Cost
21	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
22	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)		\$6.59	\$6.59	\$10.17	\$16.39	\$22.46	At Cost
24	Total		\$160.35	\$160.35	\$181.33	\$234.67	\$276.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$191.00	\$235.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$164.00	\$202.80	\$245.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Lake / Holiday Haven  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.68	3.68	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 8")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.80	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymof)	Foot	0.19	0.19	0.30	0.81	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.49 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

**SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER**

Company: SSU / Lake / Holiday Haven  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bias

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1996 Average Balance	Plant Capacity	Main Extension	Services & Meters	Service Installation	Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	625	625				MFR Vol. 3, Book 1, A-5
4	339.1 Other Plant & Miscellaneous	70	70				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	28	28				
7	304.2 Structures & Improvements	66	66				
8	305.2 Collecting & Impounding reservoirs	9	9				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	105	105				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	7,777	7,777				
13	310.2 Power Generation Equipment	11	11				
14	311.2 Pumping Equipment	382	382				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	230	230				
18	304.3 Structures & Improvements	180	180				
19	320.3 Water Treatment Equipment	347	347				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	286	286				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	2	2				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	108	108				
26	331.4 Transmission & Distribution	25,618		25,618			
27	333.4 Services	4,277				4,277	
28	334.4 Meters & Meter Installation	10,305				10,305	
29	335.4 Hydrants	79		79			
30	339.4 Other Plant & Miscellaneous	4	4				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	317					
33	304.5 Structures & Improvements	3,233					
34	340.5 Office Furniture & Equipment	1,998					
35	340.51 Computer Equipment	5,318					
36	341.5 Transportation Equipment	3,068					
37	342.5 Stores Equipment	29					
38	343.5 Tools, Shop & Garage Equipment	1,113					
39	344.5 Laboratory Equipment	1,010					
40	345.5 Power Operated Equipment	1,275					
41	346.5 Communication Equipment	579					
42	347.5 Miscellaneous Equipment	290					
43	348.5 Other Tangible Plant	490					
44	Subtotal	89,158	10,190	25,697	10,305	4,277	
45	Future Costs / CWP	0	0	0	0	0	
46	Total	89,158	10,190	25,697	10,305	4,277	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / Holiday Haven  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1998 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	4,149		4,149			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	4,149	0	4,149	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	4,149	0	4,149	0	0	
47	Total Net Plant	69,158	10,190	25,697	10,305	4,277	
48	Used & Useful Percentage	84%	100%	84%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / Holiday Haven  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (a) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	84	84				MFR Vol. 3, Book 1, A-9
4	339.1 Other Plant & Miscellaneous	19	19				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	15	15				
8	305.2 Collecting & Impounding reservoirs	1	1				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	23	23				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	3,791	3,791				
13	310.2 Power Generation Equipment	4	4				
14	311.2 Pumping Equipment	87	87				
15	339.2 Other Plant & Miscellaneous	-1	-1				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	35	35				
19	320.3 Water Treatment Equipment	75	75				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	5	5				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	23	23				
26	331.4 Transmission & Distribution	11,786		11,786			
27	333.4 Services	1,662				1,662	
28	334.4 Meters & Meter Installation	4,378			4,378		
29	335.4 Hydrants	11		11			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	761					
34	340.5 Office Furniture & Equipment	987					
35	340.51 Computer Equipment	2,604					
36	341.5 Transportation Equipment	2,461					
37	342.5 Stores Equipment	11					
38	343.5 Tools, Shop & Garage Equipment	588					
39	344.5 Laboratory Equipment	180					
40	345.5 Power Operated Equipment	1,078					
41	346.5 Communication Equipment	299					
42	347.5 Miscellaneous Equipment	74					
43	348.5 Other Tangible Plant	346					
44	Total	<u>31,398</u>	<u>4,160</u>	<u>11,797</u>	<u>4,378</u>	<u>1,662</u>	



SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / Holiday Haven  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	16	16				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	3	3				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	2	2				
8	305.2 Collecting & impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	3	3				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	222	222				
13	310.2 Power Generation Equipment	1	1				
14	311.2 Pumping Equipment	19	19				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	5	5				
19	320.3 Water Treatment Equipment	16	16				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	11	11				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	3	3				
26	331.4 Transmission & Distribution	597		597			
27	333.4 Services	107				107	
28	334.4 Meters & Meter Installation	515			515		
29	335.4 Hydrants	2		2			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	81					
34	340.5 Office Furniture & Equipment	133					
35	340.51 Computer Equipment	886					
36	341.5 Transportation Equipment	511					
37	342.5 Stores Equipment	2					
38	343.5 Tools, Shop & Garage Equipment	70					
39	344.5 Laboratory Equipment	67					
40	345.5 Power Operated Equipment	106					
41	346.5 Communication Equipment	58					
42	347.5 Miscellaneous Equipment	17					
43	348.5 Other Tangible Plant	49					
44	Total Depreciation Expense	3,502	301	599	515	107	
45	1996 Average Depreciable Plant less Land	68,581	9,930	25,697	10,305	4,277	
46	Composite Depreciation Rate	5.11%	3.03%	2.33%	5.00%	2.50%	

**SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER**

Company: SSU / Lake / Holiday Haven  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	179		179			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	179	0	179	0	0	
46	CIAC Amortization Expense	973	0	573	313	87	
47	Non Used & Useful Percentage	8%	0%	16%	0%	0%	
48	Non Used & Useful Amortization Expense	58	0	93	0	0	

**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Lake / Holiday Haven  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (i) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (i).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4) Supporting Schedules
		1996 Average CIAC	1996 CIAC Acc. Amort.	
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	0	0	
3	Meter Installation Fees	6,253	2,812	
4	Contributed Lines	24,808	11,952	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	3,474	1,674	
7	<b>TOTAL WATER CIAC</b>	<b>34,335</b>	<b>16,438</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Lake / Holiday Haven  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (i) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	109	1.0	109	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	109		109	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	1	1.0	1	
13	3/4"	0	1.5	0	
14	1"	1	2.5	3	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	2		4	
23	<b>Total Number of ERCs</b>	111		112	

**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Lake / Holiday Haven  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	112	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.009</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	113	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	113	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	0	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
<b>Distribution Mains:</b>			
9	1996 ERCs	112	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.003</u>	Note: (a)
11	Current ERC's with Margin Reserve	113	
12	Permitted No. of Lots/ERC's @ 12/31/96	166	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	166	
15	Future ERCs	53	
16	Projected Average Annual Growth in ERCs	0	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>152.83</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Lake / Holiday Haven  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1)	(2)	(3)	(4)
	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		112	Vol 8, Book 1 Sch F-8
2	1997	0	113	
3	1998	0	113	
4	1999	0	113	
5	2000	0	114	
6	2001	0	114	
7	2002	0	114	
8	2003	0	115	
9	2004	0	115	
10	2005	0	115	
11	2006	0	116	
12	2007	0	116	
13	2008	0	116	
14	2009	0	117	
15	2010	0	117	
16	2011	0	117	
17	2012	0	116	
18	2013	0	118	
19	2014	0	118	
20	2015	0	118	
21	2016	0	119	
22	2017	0	120	
23	2018	0	120	
24	2019	0	120	
25	2020	0	121	
26	2021	0	121	
27	2022	0	121	
28	2023	0	122	
28	2024	0	122	
30	2025	0	122	
31	2026	0	123	
32	2027	0	123	
33	2028	0	123	
34	2029	0	124	
35	2030	0	124	
36	2031	0	124	
37	2032	0	125	
38	2033	0	125	
39	2034	0	125	
40	2035	0	126	
41	2036	0	126	

**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Lake / Holiday Haven  
Docket No.: 950485  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bliss

---

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Lake / Holiday Haven  
Docket No.: 950495  
Test Year Ended: 12/31/86  
Historical  Projected

Explanation: Rule 25-30.585 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VII, Book 1.
2	
3	



**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Lake / Holiday Haven  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Lake / Holiday Haven  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by  
a registered professional engineer showing the cost, by  
Uniform System of Accounting account numbers, and  
capacity of proposed plant expansion

FPSC  
Schedule No. 16 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Lake / Holiday Haven  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Elias

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Lake / Holiday Haven  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

---

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Lake / Holiday Haven  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line No.	Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropriate.
4	

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Orange / Holiday Heights  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 1 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$1,131.76	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$4.25	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$82.88	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.93	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	N/A	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	N/A	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	N/A	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	N/A	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	N/A	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	\$0.00	\$1,447.63	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Orange / Holiday Heights  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$86,815	\$12,623	\$5,416	\$2,796	\$107,452	Sch. 6 (w) p 1
2	Land	\$4,033				\$4,033	Sch. 6 (w) p 1
3	Depreciable Assets	\$82,582	\$12,623	\$5,418	\$2,796	\$103,419	
4	Accumulated Depreciation to Date	\$19,925	\$8,625	\$2,986	\$1,416	\$30,952	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$19,925	\$7,302	\$2,986	\$1,416	\$31,629	
6	Net Plant at Design Capacity	\$86,690	\$5,321	\$2,432	\$1,380	\$75,823	
7	Transmission & Distribution / Collection Lines		\$12,623			\$12,623	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			11.75%	
9	CIAC to Date	\$0	\$15,600	\$0	\$0	\$15,600	Sch. 8 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$9,678	\$0	\$0	\$9,678	Sch. 8 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$10,514	\$0	\$0	\$10,514	
12	Future Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	3.33%	2.31%			3.20%	Sch. 6 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	N/A	N/A	\$0.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	6.71%	
16	Requested Service Availability Charge Per ERC	\$1,131.76	\$82.88	\$90.00	\$143.00	\$1,447.63	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	95.75%	N/A	N/A	6.74%	
18	Minimum Service Availability Charge Per ERC					\$260,636.13	
19	Level of CIAC at Design Capacity					11.75%	
20	Maximum Service Availability Charge Per ERC					\$3,531,392.16	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	53	53	53	53	53	Sch. 11 (w)
23	Current No. of Customers	53	53	53	53	53	Sch. 11 (w)
24	Annual Growth	0	0	N/A	N/A	0	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	2.32	N/A	N/A	0.29	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Orange / Holiday Heights  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 3 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(4)
Line No.	Calculation of Proposed Plant Capacity Fees	Amount	Supporting Schedules
	<b>1996 Average Balance:</b>		
1	Gross Book Value - Plant (Excluding General Plant)	\$86,615	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$19,925)</u>	Sch. 7 (w)
3	Net Plant In Service	\$66,690	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$66,690	
6	1996 ERCs	<u>53</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	0	Sch. 12 (w)
8	Total ERCs	53	
9	Net Plant Per ERC	\$1,258	
10	Less: Utility Investment 10.00%	<u>(\$126)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$1,132</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 266 Gallons Per ERC)	<u>\$4.25</u>	
	<b>Calculation of Gallons Per ERC</b>		
13	Total Consumption in Gallons	5,137,638	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	53	Sch. 10 (w)
15	Consumption Per ERC	97,242	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>266</u>	



**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
 - Based on Used and Useful Historical Plant -

Company: SSU / Orange / Holiday Heights  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 4 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
<b>1996 Average Balance:</b>			
1	Gross Book Value - Mains	\$12,623	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$6,625)</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$5,998	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$5,998	
6	1996 ERCs	<u>53</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$114	
8	Less: Utility Investment	27.00% <u>(\$31)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$83</u>	
10	Proposed Main Extension Fee Per Foot (43 feet per lot)	<u>\$1.93</u>	
<b>Calculation of Feet Per Lot</b>			
11	A. Installed Footage of Distribution Mains	2,270	Annual Report
12	B. Number of Lots	53	Sch. 11 (w)
13	C. Feet per Lot (A/B)	43	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Orange / Holiday Heights  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials							
3	a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
4	b. Meter	1	\$24.91	\$40.81	\$66.37	\$190.80	\$259.52	At Cost
5	c. Couplings (Brass)	2	\$3.66	\$3.66	\$5.09	\$20.87	\$24.38	At Cost
6	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
7	3. A & G Overhead Rate (16.76%) *		\$8.41	\$9.08	\$13.94	\$38.80	\$50.26	At Cost
7	Total		\$89.85	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
8	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$385.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials							
11	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
12	b. Corporation Stop	1	\$10.80	\$10.80	\$16.70	\$44.52	\$65.72	At Cost
13	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
14	d. Curb Stop / Comp. eds	2	\$25.44	\$25.44	\$35.94	\$89.76	\$127.20	At Cost
15	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
16	3. A & G Overhead Rate (16.76%)		\$13.05	\$13.05	\$16.39	\$31.63	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.66	\$340.86	\$428.82	At Cost
17	Proposed (Each)		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials							
20	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
21	b. Corporation Stop	1	\$10.80	\$10.80	\$16.70	\$44.52	\$65.72	At Cost
22	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
23	d. Curb Stop / Comp. eds	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
24	3. A & G Overhead Rate (16.76%)		\$8.59	\$8.59	\$10.17	\$16.39	\$22.48	At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.67	\$276.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$191.00	\$235.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$154.00	\$202.50	\$248.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 850

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Orange / Holiday Heights  
 Docket No.: 960485  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.60	10.60	16.70	44.52	85.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 8.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Orange / Holiday Heights  
 Docket No.: 850495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	2,728	2,728				MFR Vol. 3, Book 1, A-5
4	339.1 Other Plant & Miscellaneous	35	35				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	3,908	3,908				
7	304.2 Structures & Improvements	1,372	1,372				
8	305.2 Collecting & Impounding reservoirs	4	4				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	4,300	4,300				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	11	11				
13	310.2 Power Generation Equipment	5	5				
14	311.2 Pumping Equipment	835	835				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	1	1				
18	304.3 Structures & Improvements	335	335				
19	320.3 Water Treatment Equipment	25,490	25,490				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	127	127				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	1	1				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	47,464	47,464				
26	331.4 Transmission & Distribution	10,982		10,982			
27	333.4 Services	2,796				2,796	
28	334.4 Meters & Meter Installation	5,418			5,418		
29	335.4 Hydrants	1,841		1,841			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	151					
33	304.5 Structures & Improvements	1,543					
34	340.5 Office Furniture & Equipment	954					
35	340.51 Computer Equipment	2,539					
36	341.5 Transportation Equipment	1,485					
37	342.5 Stores Equipment	14					
38	343.5 Tools, Shop & Garage Equipment	532					
39	344.5 Laboratory Equipment	482					
40	345.5 Power Operated Equipment	609					
41	348.5 Communication Equipment	278					
42	347.5 Miscellaneous Equipment	124					
43	348.5 Other Tangible Plant	234					
44	Subtotal	116,376	86,615	12,623	5,418	2,796	
45	Future Costs / CWMP	0	0	0	0	0	
46	Total	116,376	86,615	12,623	5,418	2,796	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Orange / Holiday Heights  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bias

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	116,376	86,615	12,623	5,416	2,796	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Orange / Holiday Heights  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (a) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	580	580				MFR Vol. 3, Book 1, A-9
4	339.1 Other Plant & Miscellaneous	6	8				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	507	507				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	1,044	1,044				
11	306.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1	1				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	-1,707	-1,707				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	77	77				
19	320.3 Water Treatment Equipment	16,209	16,209				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	3	3				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	3,204	3,204				
26	331.4 Transmission & Distribution	6,432		6,432			
27	333.4 Services	1,416				1,416	
28	334.4 Meters & Meter Installation	2,988			2,988		
29	335.4 Hydrants	193		193			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	384					
34	340.5 Office Furniture & Equipment	472					
35	340.51 Computer Equipment	1,244					
36	341.5 Transportation Equipment	1,175					
37	342.5 Stores Equipment	5					
38	343.5 Tools, Shop & Garage Equipment	285					
39	344.5 Laboratory Equipment	86					
40	345.5 Power Operated Equipment	514					
41	346.5 Communication Equipment	143					
42	347.5 Miscellaneous Equipment	35					
43	348.5 Other Tangible Plant	165					
44	Total	35,441	19,925	6,825	2,988	1,416	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Orange / Holiday Heights  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Elias

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	68	68				MFR Vol. 3, Book 1, B-13
4	339.1 Other Plant & Miscellaneous	1	1				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
8	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	42	42				
6	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	143	143				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	42	42				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	10	10				
19	320.3 Water Treatment Equipment	1,160	1,160				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	5	5				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	1,282	1,282				
26	331.4 Transmission & Distribution	258		258			
27	333.4 Services	70				70	
28	334.4 Meters & Meter Installation	271			271		
29	335.4 Hydrants	38		38			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	39					
34	340.5 Office Furniture & Equipment	64					
35	340.51 Computer Equipment	423					
36	341.5 Transportation Equipment	244					
37	342.5 Stores Equipment	1					
38	343.5 Tools, Shop & Garage Equipment	33					
39	344.5 Laboratory Equipment	32					
40	345.5 Power Operated Equipment	51					
41	346.5 Communication Equipment	28					
42	347.5 Miscellaneous Equipment	8					
43	348.5 Other Tangible Plant	23					
44	Total Depreciation Expense	<u>4,332</u>	<u>2,753</u>	<u>292</u>	<u>271</u>	<u>70</u>	
45	1996 Average Depreciable Plant less Land	<u>112,318</u>	<u>82,707</u>	<u>12,623</u>	<u>5,418</u>	<u>2,798</u>	
46	Composite Depreciation Rate	<u>3.86%</u>	<u>3.33%</u>	<u>2.31%</u>	<u>5.00%</u>	<u>2.50%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Orange / Holiday Heights  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Blies

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	0	0				MFR Vol. 3.
4	339.1 Other Plant & Miscellaneous	0	0				Book 1, B-13
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	360	0	360	0	0	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	



**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Orange / Holiday Heights  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical  Projected

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (f).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	15,600	9,878	
3	Meter Installation Fees	0	0	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
8	Service Installation Fees	0	0	
7	<b>TOTAL WATER CIAC</b>	<b>15,600</b>	<b>9,878</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Orange / Holiday Heights  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (i) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1998 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	53	1.0	53	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	53		53	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	Total Number of ERCs	53		53	

**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Orange / Holiday Heights  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	53	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.007</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	53	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	53	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	0	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
<b>Distribution Mains:</b>			
9	1996 ERCs	53	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.001</u>	Note: (a)
11	Current ERC's with Margin Reserve	53	
12	Permitted No. of Lots/ERC's @ 12/31/96	53	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	53	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	0	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>2.32</u>	

Notes (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Orange / Holiday Heights  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rates for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		53	Vol 6, Book 1
2	1997	0	53	Sch F-8
3	1998	0	53	

**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Orange / Holiday Heights  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Orange / Holiday Heights  
Docket No.: 950495  
Test Year Ended: 12/31/86  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Orange / Holiday Heights  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Bias

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Orange / Holiday Heights  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by  
a registered professional engineer showing the cost, by  
Uniform System of Accounting account numbers, and  
capacity of proposed plant expansion

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.



**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Orange / Holiday Heights  
Docket No.: 950485  
Test Year Ended: 12/31/98  
Historical  Projected

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Orange / Holiday Heights  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical  Projected

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Orange / Holiday Heights  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line  
No.

Water Treatment Plant / Distribution Mains

- 
- 1 Please refer to D-Schedules in the minimum filing requirements.
  - 2 Future expansions will be financed through a combination of
  - 3 debt and equity, as appropriate.
  - 4

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Lake / Imperial Terrace  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$417.56	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$2.78	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$107.71	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.71	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$758.26</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Lake / Imperial Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$125,077	\$66,749	\$12,224	\$1,891	\$205,941	Sch. 6 (w) p 1
2	Land	\$7,606				\$7,606	Sch. 6 (w) p 1
3	Depreciable Assets	\$117,471	\$66,749	\$12,224	\$1,891	\$188,335	
4	Accumulated Depreciation to Date	\$11,878	\$30,919	\$4,669	\$74	\$47,541	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$11,878	\$30,919	\$4,669	\$74	\$47,541	
8	Net Plant at Design Capacity	\$113,198	\$35,831	\$7,555	\$1,816	\$158,400	
7	Transmission & Distribution / Collection Lines		\$66,749			\$66,749	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			32.41%	
9	CIAC to Date	\$314	\$50,000	\$1,815	\$231	\$52,160	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$214	\$30,239	\$226	\$5	\$30,684	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$214	\$30,239	\$226	\$5	\$30,684	
12	Future Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	3.82%	2.33%			3.30%	Sch. 6 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	13.56%	
16	Requested Service Availability Charge Per ERC	\$417.56	\$107.71	\$90.00	\$143.00	\$756.28	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.06%	55.15%	N/A	N/A	13.56%	
18	Minimum Service Availability Charge Per ERC					\$0.00	
19	Level of CIAC at Design Capacity					32.41%	
20	Maximum Service Availability Charge Per ERC					\$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	246	241	243	243	244	Sch. 11 (w)
23	Current No. of Customers	246	244	243	243	243	Sch. 11 (w)
24	Annual Growth	1	1	N/A	N/A	1	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	0.00	N/A	N/A	0.00	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Lake / Imperial Terrace  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 3 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
<b>1996 Average Balance:</b>			
1	Gross Book Value - Plant (Excluding General Plant)	\$125,077	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$11,878)</u>	Sch. 7 (w)
3	Net Plant in Service	\$113,198	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$113,198	
6	1996 ERCs	<u>243</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	1	Sch. 12 (w)
8	Total ERCs	244	
9	Net Plant Per ERC	\$464	
10	Less: Utility Investment 10.00%	<u>(\$48)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$418</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 150 Gallons Per ERC)	<u>\$2.78</u>	
<b>Calculation of Gallons Per ERC</b>			
13	Total Consumption in Gallons	13,271,246	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	243	Sch. 10 (w)
15	Consumption Per ERC	54,652	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>150</u>	

**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
**- Based on Used and Useful Historical Plant -**

Company: SSU / Lake / Imperial Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/06  
 Historical  Projected

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 4 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	<b>1996 Average Balance:</b>		
1	Gross Book Value - Mains	\$66,749	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	(\$30,919)	Sch. 7 (w)
3	Net Plant In Service - Mains	\$35,831	
4	Used & Useful %	100.0%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$35,831	
6	1996 ERCs	243	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$148	
8	Less: Utility Investment	27.00% (\$40)	
9	Proposed Main Extension Fee Per ERC	\$108	
10	Proposed Main Extension Fee Per Foot (63 feet per lot)	\$1.71	
	<b>Calculation of Feet Per Lot</b>		
11	A. Installed Footage of Distribution Mains	15,410	Annual Report
12	B. Number of Lots	243	Sch. 11 (w)
13	C. Feet per Lot (A/B)	63	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Lake / Imperial Terrace  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials							
	a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$16.55	\$18.55	At Cost
3	b. Meter	1	\$24.91	\$40.81	\$68.37	\$190.80	\$256.52	At Cost
4	c. Couplings (Brass)	2	\$3.66	\$3.66	\$5.09	\$20.87	\$24.38	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
6	3. A & G Overhead Rate (18.78%) *		\$6.41	\$9.08	\$13.94	\$38.80	\$50.26	At Cost
7	Total		\$89.85	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
8	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$385.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	6	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
11	b. Corporation Stop	1	\$10.80	\$10.80	\$16.70	\$44.52	\$65.72	At Cost
12	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
13	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$89.78	\$127.20	At Cost
14	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	3. A & G Overhead Rate (18.78%)		\$13.05	\$13.05	\$18.39	\$31.63	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.66	\$340.66	\$426.62	At Cost
17	Proposed (Each)		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	6	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
20	b. Corporation Stop	1	\$10.80	\$10.80	\$16.70	\$44.52	\$65.72	At Cost
21	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
22	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (18.78%)		\$8.59	\$8.59	\$10.17	\$16.39	\$22.48	At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.87	\$276.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$191.00	\$235.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$154.00	\$202.80	\$248.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650



**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Lake / Imperial Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.86	3.86	5.09	20.67	24.36	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.80	10.80	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 8.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / Imperial Terrace  
 Docket No.: 050495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (a) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)
		1998 Average Balance	Plant Capacity	Main Extension	Services & Meters	Service Installation	Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	253	253				MFR Vol. 3, Book 1, A-5
4	339.1 Other Plant & Miscellaneous	154	154				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	7,029	7,029				
7	304.2 Structures & Improvements	8,834	8,834				
8	305.2 Collecting & impounding reservoirs	19	19				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	37,105	37,105				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	2,135	2,135				
13	310.2 Power Generation Equipment	21,166	21,166				
14	311.2 Pumping Equipment	17,226	17,226				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	514	514				
18	304.3 Structures & Improvements	19,554	19,554				
19	320.3 Water Treatment Equipment	5,016	5,016				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	577	577				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	1	1				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	5,491	5,491				
26	331.4 Transmission & Distribution	66,661		66,661			
27	333.4 Services	1,891				1,891	
28	334.4 Meters & Meter Installation	12,224			12,224		
29	335.4 Hydrants	88		88			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	688					
33	304.5 Structures & Improvements	7,016					
34	340.5 Office Furniture & Equipment	4,337					
35	340.51 Computer Equipment	11,546					
36	341.5 Transportation Equipment	6,661					
37	342.5 Stores Equipment	82					
38	343.5 Tools, Shop & Garage Equipment	2,416					
39	344.5 Laboratory Equipment	2,192					
40	345.5 Power Operated Equipment	2,769					
41	346.5 Communication Equipment	1,256					
42	347.5 Miscellaneous Equipment	565					
43	348.5 Other Tangible Plant	1,063					
44	Subtotal	246,516	125,077	66,749	12,224	1,891	
45	Future Costs / CWP	0	0	0	0	0	
46	Total	246,516	125,077	66,749	12,224	1,891	

**SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER**

Company: SSU / Lake / Imperial Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3, Book 1, A-5
3	302.1 Franchises	0	0				
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	248,518	125,077	68,749	12,224	1,891	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / Imperial Terrace  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	31	31				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	38	38				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	5,398	5,398				
8	305.2 Collecting & Impounding reservoirs	1	1				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	625	625				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	308.2 Supply Mains	838	838				
13	310.2 Power Generation Equipment	4,144	4,144				
14	311.2 Pumping Equipment	-1,895	-1,895				
15	339.2 Other Plant & Miscellaneous	-3	-3				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	635	635				
19	320.3 Water Treatment Equipment	964	964				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	11	11				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	1,093	1,093				
26	331.4 Transmission & Distribution	30,911		30,911			
27	333.4 Services	74				74	
28	334.4 Meters & Meter Installation	4,669			4,669		
29	335.4 Hydrants	8		8			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	1,853					
34	340.5 Office Furniture & Equipment	2,144					
35	340.51 Computer Equipment	5,656					
36	341.5 Transportation Equipment	5,343					
37	342.5 Stores Equipment	23					
38	343.5 Tools, Shop & Garage Equipment	1,299					
39	344.5 Laboratory Equipment	391					
40	345.5 Power Operated Equipment	2,338					
41	346.5 Communication Equipment	650					
42	347.5 Miscellaneous Equipment	181					
43	348.5 Other Tangible Plant	751					
44	<b>Total</b>	<b>67,950</b>	<b>11,876</b>	<b>30,919</b>	<b>4,669</b>	<b>74</b>	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / Imperial Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. B (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1998 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	6	6				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	6	6				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	268	268				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	1,236	1,236				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	61	61				
13	310.2 Power Generation Equipment	1,058	1,058				
14	311.2 Pumping Equipment	861	861				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	592	592				
19	320.3 Water Treatment Equipment	228	228				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	23	23				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	148	148				
26	331.4 Transmission & Distribution	1,553		1,553			
27	333.4 Services	47				47	
28	334.4 Meters & Meter Installation	611			611		
29	335.4 Hydrants	2		2			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	175					
34	340.5 Office Furniture & Equipment	289					
35	340.51 Computer Equipment	1,925					
36	341.5 Transportation Equipment	1,110					
37	342.5 Stores Equipment	3					
38	343.5 Tools, Shop & Garage Equipment	151					
39	344.5 Laboratory Equipment	148					
40	345.5 Power Operated Equipment	231					
41	346.5 Communication Equipment	126					
42	347.5 Miscellaneous Equipment	36					
43	346.5 Other Tangible Plant	108					
44	Total Depreciation Expense	11,000	4,487	1,555	611	47	
45	1998 Average Depreciable Plant less Land	238,285	117,533	86,749	12,224	1,891	
48	Composite Depreciation Rate	4.62%	3.82%	2.33%	5.00%	2.49%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Lake / Imperial Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1998 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3, Book 1, B-13
3	302.1 Franchisees	0	0				
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	1,284	12	1,185	81	6	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	

**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Lake / Imperial Terrace  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	314	214	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	0	0	
3	Meter Installation Fees	1,615	226	
4	Contributed Lines	50,000	30,239	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	231	5	
7	<b>TOTAL WATER CIAC</b>	<b>52,160</b>	<b>30,684</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Lake / Imperial Terrace  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (i) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	240	1.0	240	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	1	2.5	3	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	241		243	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	<b>Total Number of ERCs</b>	241		243	



CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

Company: SSU / Lake / Imperial Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bias

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	243	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.014</u>	Note: (e)
3	Current ERCs Plus Margin Reserve	248	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	248	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
<b>Distribution Mains:</b>			
9	1996 ERCs	243	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.005</u>	Note: (e)
11	Current ERC's with Margin Reserve	244	
12	Permitted No. of Lots/ERC's @ 12/31/96	241	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	241	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>0.00</u>	

Note (e): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-6.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Lake / Imperial Terrace  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
Schedule No. 12 (w)  
Page 1 of 1  
Preparer: Bliss

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	(1)	(2)	(3)	(4)
<u>Line No.</u>	<u>YEAR</u>	<u># New ERC's</u>	<u>Total ERC's</u>	<u>Supporting Schedules</u>
1	1996		243	Vol 6, Book 1
2	1997	1	244	Sch F-8

**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Lake / Imperial Terrace  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bliss

---

(1)

Line No.	Description
1	Refer to Volume VII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Lake / Imperial Terrace  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Lake / Imperial Terrace  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

**SCHEDULE OF PROPOSED PLANT EXPANSION**

Company: SSU / Lake / Imperial Terrace  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (b) A detailed statement by  
a registered professional engineer showing the cost, by  
Uniform System of Accounting account numbers, and  
capacity of proposed plant expansion

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Lake / Imperial Terrace  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (q) if the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Lake / Imperial Terrace  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.585 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Elias

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.



**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Lake / Imperial Terrace  
Docket No.: 950485  
Test Year Ended: 12/31/86  
Historical  Projected

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

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Line No.	Water Treatment Plant / Distribution Mains
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- |   |   |
|---|---|
| 1 | Please refer to D-Schedules in the minimum filing requirements. |
| 2 | Future expansions will be financed through a combination of     |
| 3 | debt and equity, as appropriate.                                |
| 4 |   |

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Osceola / Intercession City  
 Docket No.: 050495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 1 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$349.71	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$2.57	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$130.08	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.87	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$80.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$712.80</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Osceola / Intercession City  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$152,336	\$95,824	\$48,191	\$9,052	\$305,403	Sch. 6 (w) p 1
2	Land	\$667				\$667	Sch. 6 (w) p 1
3	Depreciable Assets	\$151,669	\$95,824	\$48,191	\$9,052	\$304,736	
4	Accumulated Depreciation to Date	\$44,256	\$9,659	\$16,407	\$1,948	\$72,269	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$44,256	\$95,824	\$16,407	\$1,948	\$158,435	
6	Net Plant at Design Capacity	\$108,081	\$0	\$31,784	\$7,104	\$146,968	
7	Transmission & Distribution / Collection Lines		\$95,824			\$95,824	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			31.36%	
9	CIAC to Date	\$13	\$9,676	\$7,047	\$1,500	\$18,236	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$2,632	\$1,492	\$32	\$4,156	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$14,482	\$1,492	\$32	\$16,006	
12	Future Customers (ERC) to be Connected	0	279	0	0	108	Sch. 11 (w)
13	Composite Depreciation Rate	3.70%	2.33%			3.17%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	12.68%	
16	Requested Service Availability Charge Per ERC	\$349.71	\$130.08	\$90.00	\$143.00	\$712.80	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.01%	100.00%	N/A	N/A	36.90%	
18	Minimum Service Availability Charge Per ERC					\$601.57	
19	Level of CIAC at Design Capacity					31.36%	
20	Maximum Service Availability Charge Per ERC					\$1,480.46	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	278	546	282	282	381	Sch. 11 (w)
23	Current No. of Customers	278	267	282	282	262	Sch. 11 (w)
24	Annual Growth	5	5	N/A	N/A	5	Sch. 11 (w)
25	Calculation of Z	0	171	N/A	N/A	35	
26	Number of Years to Design Capacity	0.00	52.56	N/A	N/A	20.29	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Osceola / Intercession City  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (s) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 3 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
<b>1996 Average Balance:</b>			
1	Gross Book Value - Plant (Excluding General Plant)	\$152,336	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$44,256)</u>	Sch. 7 (w)
3	Net Plant In Service	\$108,081	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$108,081	
6	1996 ERCs	<u>282</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	18	Sch. 12 (w)
8	Total ERCs	278	
9	Net Plant Per ERC	\$389	
10	Less: Utility Investment 10.00%	<u>(\$39)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$350</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 136 Gallons Per ERC)	<u>\$2.57</u>	
<b>Calculation of Gallons Per ERC</b>			
13	Total Consumption in Gallons	13,061,257	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	282	Sch. 10 (w)
15	Consumption Per ERC	49,805	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>136</u>	

**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
**- Based on Used and Useful Historical Plant -**

Company: SSU / Osceola / Intercession City  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 4 (w)  
 Page 1 of 1  
 Preparer: Blise

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Mains	\$95,824	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$9,659)</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$86,166	
4	Used & Useful %	<u>54.2%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$46,732	
8	1996 ERCs	<u>262</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$178	
6	Less: Utility Investment	27.00% <u>(\$48)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$130</u>	
10	Proposed Main Extension Fee Per Foot (78 feet per lot)	<u>\$1.67</u>	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	20,540	Annual Report
12	B. Number of Lots	282	Sch. 11 (w)
13	C. Feet per Lot (A/B)	78	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Osceola / Intercession City  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials							
	a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
3	b. Meter	1	\$24.81	\$40.81	\$68.37	\$190.80	\$258.52	At Cost
4	c. Couplings (Brass)	2	\$3.88	\$3.88	\$5.09	\$20.67	\$24.38	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
6	3. A & G Overhead Rate (18.76%)*		\$6.41	\$9.08	\$13.94	\$38.60	\$50.26	At Cost
7	Total		\$69.85	\$108.42	\$142.30	\$314.07	\$385.31	At Cost
8	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$385.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials							
	a. Tapping Saddle 8"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
11	b. Corporation Stop	1	\$10.80	\$10.80	\$16.70	\$44.52	\$65.72	At Cost
12	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$16.30	\$33.30	At Cost
13	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$69.78	\$127.20	At Cost
14	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	3. A & G Overhead Rate (18.76%)		\$13.05	\$13.05	\$16.39	\$31.63	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.86	\$340.86	\$426.62	At Cost
17	Proposed (Each)		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials							
	a. Tapping Saddle 8"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
20	b. Corporation Stop	1	\$10.80	\$10.80	\$16.70	\$44.52	\$65.72	At Cost
21	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$16.30	\$33.30	At Cost
22	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (18.76%)		\$8.59	\$8.59	\$10.17	\$16.39	\$22.48	At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.67	\$276.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$191.00	\$235.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$154.00	\$202.50	\$245.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Osceola / Intercession City  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.66	3.66	5.09	20.87	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.80	10.80	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymof)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	63.80	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Osceola / Intercession City  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Elias

Line No.	(1) Account No. and Name	(2) 1998 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	337	337				MFR Vol. 3, Book 1, A-5
4	339.1 Other Plant & Miscellaneous	737	737				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	81	81				
7	304.2 Structures & Improvements	51,184	51,184				
8	305.2 Collecting & Impounding reservoirs	8	8				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	17,143	17,143				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	106	106				
13	310.2 Power Generation Equipment	31,576	31,576				
14	311.2 Pumping Equipment	17,653	17,653				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	55	55				
18	304.3 Structures & Improvements	5,840	5,840				
19	320.3 Water Treatment Equipment	4,215	4,215				
20	321.3 Parnestors	0	0				
21	339.3 Other Plant & Miscellaneous	606	606				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	4	4				
24	304.4 Structures & Improvements	0	0				
25	330.4 Oistribution Reservoirs	23,002	23,002				
26	331.4 Transmission & Oistribution	95,650		95,850			
27	333.4 Services	9,052				9,052	
28	334.4 Meters & Meter Installation	48,191			48,191		
29	335.4 Hydrants	174		174			
30	339.4 Other Plant & Miscellaneous	9	9				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	723					
33	304.5 Structures & Improvements	7,368					
34	340.5 Office Furniture & Equipment	4,553					
35	340.51 Computer Equipment	12,121					
36	341.5 Transportation Equipment	6,993					
37	342.5 Storea Equipment	66					
38	343.5 Tools, Shop & Garage Equipment	2,538					
39	344.5 Laboratory Equipment	2,301					
40	345.5 Power Operated Equipment	2,907					
41	346.5 Communication Equipment	1,319					
42	347.5 Miscellaneous Equipment	593					
43	348.5 Other Tangible Plant	1,118					
44	Subtotal	346,000	152,336	95,824	48,191	9,052	
45	Future Costs / CWP	0	0	0	0	0	
46	Total	346,000	152,336	95,824	48,191	9,052	



SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Osceola / Intercession City  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1998 Average Balance	Plant Capacity	Main Extension	Services & Meters	Service Installation	Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	43,854		43,854			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	43,854	0	43,854	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	43,854	0	43,854	0	0	
47	Total Net Plant	348,000	152,338	95,824	46,191	9,052	
48	Used & Useful Percentage	87%	100%	54%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Osceola / Intercession City  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Billas

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchisees	101	101				MFR Vol. 3, Book 1, A-9
4	339.1 Other Plant & Miscellaneous	253	253				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	21,784	21,784				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	5,017	5,017				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	23	23				
13	310.2 Power Generation Equipment	6,125	6,125				
14	311.2 Pumping Equipment	3,958	3,958				
15	339.2 Other Plant & Miscellaneous	-4	-4				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	1,699	1,699				
19	320.3 Water Treatment Equipment	1,174	1,174				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	12	12				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	4,113	4,113				
26	331.4 Transmission & Distribution	9,634		9,634			
27	333.4 Services	1,948				1,948	
28	334.4 Meters & Meter Installation	18,407			18,407		
29	335.4 Hydrants	24		24			
30	339.4 Other Plant & Miscellaneous	1	1				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	1,736					
34	340.5 Office Furniture & Equipment	2,251					
35	340.51 Computer Equipment	5,937					
36	341.5 Transportation Equipment	5,610					
37	342.5 Stores Equipment	24					
38	343.5 Tools, Shop & Garage Equipment	1,364					
39	344.5 Laboratory Equipment	411					
40	345.5 Power Operated Equipment	2,454					
41	346.5 Communication Equipment	683					
42	347.5 Miscellaneous Equipment	169					
43	348.5 Other Tangible Plant	789					
44	Total	93,697	44,256	9,659	18,407	1,948	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Osceola / Intercession City  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1998 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	8	8				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	29	29				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	1,551	1,551				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	571	571				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	3	3				
13	310.2 Power Generation Equipment	1,579	1,579				
14	311.2 Pumping Equipment	883	883				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	171	171				
19	320.3 Water Treatment Equipment	192	192				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	24	24				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	821	821				
26	331.4 Transmission & Distribution	2,229		2,229			
27	333.4 Services	228				228	
28	334.4 Meters & Meter Installation	2,410			2,410		
29	335.4 Hydrants	4		4			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	184					
34	340.5 Office Furniture & Equipment	304					
35	340.51 Computer Equipment	2,021					
36	341.5 Transportation Equipment	1,188					
37	342.5 Stores Equipment	4					
38	343.5 Tools, Shop & Garage Equipment	159					
39	344.5 Laboratory Equipment	154					
40	345.5 Power Operated Equipment	242					
41	348.5 Communication Equipment	132					
42	347.5 Miscellaneous Equipment	40					
43	348.5 Other Tangible Plant	112					
44	<b>Total Depreciation Expense</b>	<b>15,019</b>	<b>5,832</b>	<b>2,233</b>	<b>2,410</b>	<b>228</b>	
45	<b>1998 Average Depreciable Plant less Land</b>	<b>347,157</b>	<b>152,218</b>	<b>85,824</b>	<b>48,191</b>	<b>9,052</b>	
46	<b>Composite Depreciation Rate</b>	<b>4.33%</b>	<b>3.70%</b>	<b>2.33%</b>	<b>5.00%</b>	<b>2.50%</b>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Osceola / Intercession City  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	0	0				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	0	0				Book 1, B-13
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	1,136		1,136			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	1,136	0	1,136	0	0	
46	CIAC Amortization Expense	625	0	235	352	38	
47	Non Used & Useful Percentage	13%	0%	48%	0%	0%	
48	Non Used & Useful Amortization Expense	79	0	108	0	0	

**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Osceola / Intercession City  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Blas

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	13	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	9,676	2,632	
3	Meter Installation Fees	7,047	1,492	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	1,500	32	
7	<b>TOTAL WATER CIAC</b>	<b>16,236</b>	<b>4,156</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Osceola / Intercession City  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(6). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

(1)	(2)	(3)	(4)	(5)	
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	243	1.0	243	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	1	2.5	3	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	18.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	6"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	244		245	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	12	1.0	12	
13	3/4"	0	1.5	0	
14	1"	2	2.5	5	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	6"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	14		17	
23	<b>Total Number of ERCs</b>	<b>258</b>		<b>262</b>	

**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Osceola / Intercession City  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (f) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	262	Sch. 10 (w)
2	Margin Reserve Factor	<u>1,060</u>	Note: (e)
3	Current ERCs Plus Margin Reserve	278	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	278	
6	Future ERCs	0	
7	Projected Average Annual Growth In ERCs	5	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
<b>Distribution Mains:</b>			
9	1996 ERCs	262	Sch. 10 (w)
10	Margin Reserve Factor	<u>1,020</u>	Note: (a)
11	Current ERC's with Margin Reserve	267	
12	Permitted No. of Lots/ERC's @ 12/31/96	546	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	546	
15	Future ERCs	279	
18	Projected Average Annual Growth in ERCs	5	Sch. 12 (w)
17	Number of Years to Design Capacity	<u><u>52.56</u></u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Osceola / Intercession City  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (r) A schedule  
 showing the projected growth rate for utilization  
 of the existing plant and line capacity and future  
 plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		262	
2	1997	5	268	Vol 8, Book 1
3	1998	5	273	Sch F-8
4	1999	5	278	
5	2000	5	283	
6	2001	5	289	
7	2002	5	294	
8	2003	5	299	
9	2004	5	305	
10	2005	5	310	
11	2006	5	315	
12	2007	5	321	
13	2008	5	326	
14	2009	5	331	
15	2010	5	336	
16	2011	5	342	
17	2012	5	347	
18	2013	5	352	
19	2014	5	358	
20	2015	5	363	
21	2016	5	368	
22	2017	5	374	
23	2018	5	379	
24	2019	5	384	
25	2020	5	389	
26	2021	5	395	
27	2022	5	400	
28	2023	5	405	
29	2024	5	411	
30	2025	5	416	
31	2026	5	421	
32	2027	5	427	
33	2028	5	432	
34	2029	5	437	
35	2030	5	442	
36	2031	5	448	
37	2032	5	453	
38	2033	5	458	
39	2034	5	464	
40	2035	5	469	
41	2036	5	474	



**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Osceola / Intercession City  
Docket No.: 950485  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bliss

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(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Osceola / Intercession City  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Osceola / Intercession City  
Docket No.: 950485  
Test Year Ended: 12/31/98  
Historical  Projected

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Ocala / Intercession City  
Docket No.: 850485  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (c) A detailed statement by  
a registered professional engineer showing the cost, by  
Uniform System of Accounting account numbers, and  
capacity of proposed plant expansion

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Blisa

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Osceola / Intercession City  
Docket No.: 950485  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Osceola / Intercession City  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

---

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Osceola / Intercession City  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical  Projected

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line No.	Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropriate.
4	

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Putnam / Interlachen Lake/Park Manor  
 Docket No.: 950495  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 1 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$277.08	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$2.35	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$85.19	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.91	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$565.27</b>	



TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Putnam / Interlachen Lake/Park Manor  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$100,796	\$59,859	\$22,342	\$9,667	\$192,664	Sch. 6 (w) p 1
2	Land	\$647				\$647	Sch. 6 (w) p 1
3	Depreciable Assets	\$100,149	\$59,859	\$22,342	\$9,667	\$192,017	
4	Accumulated Depreciation to Date	\$4,862	\$16,990	\$13,269	\$2,879	\$38,000	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$100,149	\$59,859	\$13,269	\$2,879	\$178,156	
6	Net Plant at Design Capacity	\$647	\$0	\$9,073	\$6,788	\$16,508	
7	Transmission & Distribution / Collection Lines		\$59,859			\$59,859	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			31.07%	
9	CIAC to Date	\$161	\$37,073	\$6,741	\$808	\$44,803	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$3	\$20,004	\$1,806	\$17	\$21,830	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$218	\$67,648	\$1,806	\$17	\$69,689	
12	Future Customers (ERC) to be Connected	53	99	0	0	70	Sch. 11 (w)
13	Composite Depreciation Rate	4.05%	2.33%			3.41%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	-118.62%	
16	Requested Service Availability Charge Per ERC	\$277.08	\$65.19	\$90.00	\$143.00	\$595.27	Sch. 1 (w)
17	Level of CIAC at Design Capacity	908.75%	100.00%	N/A	N/A	-65.74%	
18	Minimum Service Availability Charge Per ERC					\$1,273.15	
19	Level of CIAC at Design Capacity					31.07%	
20	Maximum Service Availability Charge Per ERC					\$1,580.77	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	313	355	254	254	328	Sch. 11 (w)
23	Current No. of Customers	260	256	254	254	254	Sch. 11 (w)
24	Annual Growth	2	2	N/A	N/A	2	Sch. 11 (w)
25	Calculation of Z	31	64	N/A	N/A	47	
26	Number of Years to Design Capacity	29.33	55.18	N/A	N/A	38.97	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Putnam / Interlachen Lake/Park Manor  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 3 (w)  
Page 1 of 1  
Preparer: Bias

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
	<b>1996 Average Balance:</b>		
1	Gross Book Value - Plant (Excluding General Plant)	\$100,798	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$4,862)</u>	Sch. 7 (w)
3	Net Plant In Service	\$95,934	
4	Used & Useful %	<u>83.11%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$79,732	
6	1996 ERCs.	<u>254</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	5	Sch. 12 (w)
8	Total ERCs	259	
9	Net Plant Per ERC	\$308	
10	Less: Utility Investment 10.00%	<u>(\$31)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$277</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 118 Gallons Per ERC)	<u>\$2.35</u>	
	<b>Calculation of Gallons Per ERC</b>		
13	Total Consumption in Gallons	10,913,755	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	254	Sch. 10 (w)
15	Consumption Per ERC	43,038	
16	Divide by 385 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>118</u>	

**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
 - Based on Used and Useful Historical Plant -

Company: SSU / Putnam / Interlechen Lake/Park Manor  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical  Projected

Explanation: Rule 25-30.565 (4) (s) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 4 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$59,859	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$16,990)</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$42,869	
4	Used & Useful %	<u>69.0%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$29,593	
6	1996 ERCs	<u>254</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$117	
8	Less: Utility Investment	27.00% <u>(\$32)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$85</u>	
10	Proposed Main Extension Fee Per Foot (94 feet per lot)	<u>\$0.91</u>	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	23,880	Annual Report
12	B. Number of Lots	254	Sch. 11 (w)
13	C. Feet per Lot (A/B)	94	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Putnam / Interlachen Lake/Park Manor  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (i) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unk	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials							
	a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
3	b. Meter	1	\$24.91	\$40.81	\$68.37	\$190.80	\$256.52	At Cost
4	c. Couplings (Brass)	2	\$3.66	\$3.66	\$5.09	\$20.67	\$24.38	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
6	3. A & G Overhead Rate (18.76%) *		\$6.41	\$9.08	\$13.94	\$38.90	\$50.26	At Cost
7	Total		\$89.85	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
8	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$385.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
11	b. Corporation Stop	1	\$10.80	\$10.80	\$18.70	\$44.52	\$65.72	At Cost
12	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
13	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$69.78	\$127.20	At Cost
14	e. U-Branch (Double Serv	1	\$13.69	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	3. A & G Overhead Rate (18.76%)		\$13.05	\$13.05	\$16.39	\$31.63	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.66	\$340.66	\$426.82	At Cost
17	Proposed (Each)		\$108.00	\$108.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	6	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
20	b. Corporation Stop	1	\$10.80	\$10.80	\$18.70	\$44.52	\$65.72	At Cost
21	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
22	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (18.76%)		\$6.59	\$6.59	\$10.17	\$18.39	\$22.48	At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.67	\$276.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$191.00	\$235.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$164.00	\$202.50	\$246.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 850

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Putnam / Interlachen Lake/Park Manor

Docket No.: 950495

Test Year Ended: 12/31/86

Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC

Schedule No. 5 (w)

Page 2 of 2

Preparer: Blass

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.68	3.68	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.60	10.80	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	83.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

- Labor includes insurance, fringe benefits, etc. at 34%.
- Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
- Unit prices as quoted by reputed vendor in Orlando area.
- Price of materials include applicable state sales tax of 8.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Putnam / Interlachen Lake/Park Manor  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	58	53				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	177	177				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	58	58				
7	304.2 Structures & Improvements	6,213	6,213				
8	305.2 Collecting & Impounding reservoirs	1,647	1,647				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	6,169	6,169				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	49	49				
13	310.2 Power Generation Equipment	22,656	22,656				
14	311.2 Pumping Equipment	18,411	18,411				
15	339.2 Other Plant & Miscellaneous	-22	-22				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	3,429	3,429				
18	304.3 Structures & Improvements	14,379	14,379				
19	320.3 Water Treatment Equipment	12,131	12,131				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	589	589				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	3	3				
24	304.4 Structures & Improvements	1	1				
25	330.4 Distribution Reservoirs	11,904	11,904				
26	331.4 Transmission & Distribution	59,291		59,291			
27	333.4 Services	9,667				9,667	
28	334.4 Meters & Meter Installation	22,342			22,342		
29	335.4 Hydrants	568		568			
30	339.4 Other Plant & Miscellaneous	2,928	2,928				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	703					
33	304.5 Structures & Improvements	7,164					
34	340.5 Office Furniture & Equipment	4,427					
35	340.51 Computer Equipment	11,785					
36	341.5 Transportation Equipment	6,799					
37	342.5 Stores Equipment	64					
38	343.5 Tools, Shop & Garage Equipment	2,468					
39	344.5 Laboratory Equipment	2,238					
40	345.5 Power Operated Equipment	2,826					
41	346.5 Communication Equipment	1,282					
42	347.5 Miscellaneous Equipment	577					
43	346.5 Other Tangible Plant	1,085					
44	Subtotal	234,082	100,796	59,859	22,342	9,667	
45	Future Costs / CWP	0	0	0	0	0	
46	Total	234,082	100,796	59,859	22,342	9,667	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Putnam / Interlachen Lake/Park Manor  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1998 Average Balance	(3) Plant Capacity	(4) Main Extenslon	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	0	0				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	0	0				Book 1, A-5
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	3,857	3,857				
8	305.2 Collecting & Impounding reservoirs	532	532				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	4,879	4,879				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	17	17				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	7,938	7,938				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	18,538		18,538			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	346.5 Other Tangible Plant	0					
44	Net Non Used & Useful	35,561	17,023	18,538	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	35,561	17,023	18,538	0	0	
47	Total Net Plant	234,082	100,798	59,859	22,342	9,867	
48	Used & Useful Percentage	85%	83%	69%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Putnam / Interlachen Lake/Perk Manor  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	9	9				MFR Vol. 3, Book 1, A-9
4	339.1 Other Plant & Miscellaneous	55	55				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	-2,156	-2,156				
8	305.2 Collecting & Impounding reservoirs	429	429				
9	308.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	-4,974	-4,974				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	10	10				
13	310.2 Power Generation Equipment	4,977	4,977				
14	311.2 Pumping Equipment	248	248				
15	339.2 Other Plant & Miscellaneous	-8	-8				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	2,671	2,671				
19	320.3 Water Treatment Equipment	276	276				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	12	12				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	1,672	1,672				
26	331.4 Transmission & Distribution	16,870		16,870			
27	333.4 Services	2,679				2,679	
28	334.4 Meters & Meter Installation	13,269			13,269		
29	335.4 Hydrants	121		121			
30	339.4 Other Plant & Miscellaneous	1,642	1,642				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	1,687					
34	340.5 Office Furniture & Equipment	2,188					
35	340.51 Computer Equipment	5,773					
36	341.5 Transportation Equipment	5,455					
37	342.5 Store Equipment	24					
38	343.5 Tools, Shop & Garage Equipment	1,326					
39	344.5 Laboratory Equipment	399					
40	345.5 Power Operated Equipment	2,386					
41	346.5 Communication Equipment	683					
42	347.5 Miscellaneous Equipment	164					
43	348.5 Other Tangible Plant	768					
44	<b>Total</b>	<b>56,832</b>	<b>4,882</b>	<b>16,990</b>	<b>13,269</b>	<b>2,679</b>	



SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Putnam / Interlachen Lake/Park Manor  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bias

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1996 Depreciation Expense	Plant Capacity	Main Extension	Meters	Service Installation	Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchisee	1	1				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	7	7				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	188	188				
8	305.2 Collecting & Impounding reservoirs	33	33				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	206	206				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1	1				
13	310.2 Power Generation Equipment	1,133	1,133				
14	311.2 Pumping Equipment	921	921				
15	339.2 Other Plant & Miscellaneous	-1	-1				
18	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
16	304.3 Structures & Improvements	436	436				
19	320.3 Water Treatment Equipment	552	552				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	24	24				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	321	321				
26	331.4 Transmission & Distribution	1,381		1,381			
27	333.4 Services	242				242	
28	334.4 Meters & Meter Installation	1,117			1,117		
29	335.4 Hydrants	13		13			
30	339.4 Other Plant & Miscellaneous	117	117				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	179					
34	340.5 Office Furniture & Equipment	295					
35	340.51 Computer Equipment	1,965					
38	341.5 Transportation Equipment	1,133					
37	342.5 Stores Equipment	4					
38	343.5 Tools, Shop & Garage Equipment	154					
39	344.5 Laboratory Equipment	149					
40	345.5 Power Operated Equipment	235					
41	346.5 Communication Equipment	126					
42	347.5 Miscellaneous Equipment	38					
43	348.5 Other Tangible Plant	109					
44	Total Depreciation Expense	11,081	3,939	1,394	1,117	242	
45	1996 Average Depreciable Plant less Land	229,890	97,306	59,859	22,342	9,667	
46	Composites Depreciation Rate	4.62%	4.05%	2.33%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Putnam / Interlachen Lake/Park Manor  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Billie

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(8) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3, Book 1, B-13
3	302.1 Franchises	0	0				
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	82	82				
8	305.2 Collecting & Impounding reservoirs	14	14				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	90	90				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	402	402				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	603		603			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	1,191	588	603	0	0	
46	CIAC Amortization Expense	1,257	7	893	337	20	
47	Non Used & Useful Percentage	15%	17%	31%	0%	0%	
48	Non Used & Useful Amortization Expense	191	1	277	0	0	

**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Putnam / Interlachen Lake/Park Manor  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

(1)	(2)	(3)	(4)
Line No.	Account No. and Name	1996 Average CIAC	1996 CIAC Acc. Amort.
1	Plant Capacity Fees	181	3
2	Line/Main Extensions	8,143	2,858
3	Meter Installation Fees	6,741	1,806
4	Contributed Lines	28,930	17,346
5	Cont. Prpty Other than Lines	0	0
8	Service Installation Fees	808	17
7	<b>TOTAL WATER CIAC</b>	<b>44,803</b>	<b>21,830</b>

MFR Vol. 3.  
 Book 1, A-12, A-14

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Putnam / Interlachen Lake/Park Manor  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (i) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	248	1.0	248	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	18.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	248		248	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	3	1.0	3	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	1	5.0	5	
16	2"	0	8.0	0	
17	3"	0	18.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	4		8	
23	<b>Total Number of ERCs</b>	<b>250</b>		<b>254</b>	

**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Putnam / Interlachen Lake/Park Manor  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	254	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.025</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	260	
4	Used & Useful Percentage	83.11%	Sch. 6 (w), p 2
5	Plant Capacity In ERCs	313	
6	Future ERCs	53	
7	Projected Average Annual Growth In ERCs	2	Sch. 12 (w)
8	Number of Years to Design Capacity	29.33	
<b>Distribution Mains:</b>			
9	1996 ERCs	254	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.008</u>	Note: (a)
11	Current ERC's with Margin Reserve	256	
12	Permitted No. of Lots/ERC's @ 12/31/96	355	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	355	
15	Future ERCs	99	
16	Projected Average Annual Growth In ERCs	2	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>55.18</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Putnam / Interlachen Lake/Park Manor

Docket No.: 950465

Test Year Ended: 12/31/96

Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC

Schedule No. 12 (w)

Page 1 of 1

Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		254	Vol 8, Book 1 Sch F-8
2	1997	2	255	
3	1998	2	257	
4	1999	2	259	
5	2000	2	261	
8	2001	2	263	
7	2002	2	264	
6	2003	2	266	
9	2004	2	268	
10	2005	2	270	
11	2006	2	272	
12	2007	2	273	
13	2008	2	275	
14	2009	2	277	
15	2010	2	279	
16	2011	2	281	
17	2012	2	282	
18	2013	2	284	
19	2014	2	286	
20	2015	2	288	
21	2016	2	290	
22	2017	2	291	
23	2018	2	293	
24	2019	2	295	
25	2020	2	297	
26	2021	2	299	
27	2022	2	300	
28	2023	2	302	
29	2024	2	304	
30	2025	2	306	
31	2026	2	308	
32	2027	2	309	
33	2028	2	311	
34	2029	2	313	
35	2030	2	315	
36	2031	2	317	
37	2032	2	318	
38	2033	2	320	
39	2034	2	322	
40	2035	2	324	
41	2036	2	326	

**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Putnam / Interlechen Lake/Park Manor

Docket No.: 950485

Test Year Ended: 12/31/96

Historical  Projected

Explanation: Rule 25-30.585 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC

Schedule No. 13 (w)

Page 1 of 1

Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

**SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.**

Company: SSU / Putnam / Interlechen Lake/Park Manor

Docket No.: 950495

Test Year Ended: 12/31/96

Historical  Projected

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC

Schedule No. 14 (w)

Page 1 of 1

Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 18 which is included in Volume VIII, Book 1.
2	
3	



**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Putnam / Interlachen Lake/Park Manor

Docket No.: 950495

Test Year Ended: 12/31/98

Historical  Projected

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC

Schedule No. 15 (w)

Page 1 of 1

Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Putnam / Interlachen Lake/Park Manor

Docket No.: 950495

Test Year Ended: 12/31/96

Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion

FPSC

Schedule No. 16 (w)

Page 1 of 1

Preparer: Bias

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Putnam / Interlachen Lake/Park Manor  
 Docket No.: 950495  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
 Schedule No. 17 (w)  
 Page 1 of 1  
 Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Putnam / Interlechen Lake/Park Manor

Docket No.: 850495

Test Year Ended: 12/31/96

Historical  Projected

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC

Schedule No. 18 (w)

Page 1 of 1

Preparer: Bliss

(1)

Line  
No.

Description

- |   |  |
|---|--|
| 1 | SSU proposes to maintain the existing off-site and on-site |
| 2 | main extension policy contained in our current tariff.     |

**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Putnam / Interlachen Lake/Park Manor

Docket No.: 950495

Test Year Ended: 12/31/98

Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC

Schedule No. 19

Page 1 of 1

Preparer: C. Bliss

(1)

Line No.	Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropriate.
4	

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Volusia / Jungle Den  
 Docket No.: 950495  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 1 (w)  
 Page 1 of 1  
 Preparer: Billie

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$39.13	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.65	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$44.26	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.43	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$316.38</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Volusia / Jungle Den  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$6,632	\$12,121	\$7,115	\$1,997	\$27,865	Sch. 6 (w) p 1
2	Land	\$299				\$299	Sch. 6 (w) p 1
3	Depreciable Assets	\$6,333	\$12,121	\$7,115	\$1,997	\$27,566	
4	Accumulated Depreciation to Date	\$1,704	\$5,276	\$2,910	\$491	\$10,380	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$1,704	\$12,121	\$2,910	\$491	\$17,226	
6	Net Plant at Design Capacity	\$4,928	\$0	\$4,205	\$1,506	\$10,639	
7	Transmission & Distribution / Collection Lines		\$12,121			\$12,121	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			43.50%	
9	CIAC to Date	\$0	\$13,289	\$425	\$150	\$13,864	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$6,755	\$95	\$28	\$6,878	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$52,123	\$95	\$28	\$52,246	
12	Future Customers (ERC) to be Connected	0	22	0	0	14	Sch. 11 (w)
13	Composite Depreciation Rate	4.16%	2.33%			2.99%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	-373.16%	
16	Requested Service Availability Charge Per ERC	\$39.13	\$44.26	\$90.00	\$143.00	\$316.38	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	100.00%	N/A	N/A	-376.19%	
18	Minimum Service Availability Charge Per ERC					(\$7,338.30)	
19	Level of CIAC at Design Capacity					43.50%	
20	Maximum Service Availability Charge Per ERC					(\$7,910.10)	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	113	135	113	113	127	Sch. 11 (w)
23	Current No. of Customers	113	113	113	113	113	Sch. 11 (w)
24	Annual Growth	0	0	N/A	N/A	0	Sch. 11 (w)
25	Calculation of Z	0	37	N/A	N/A	20	
26	Number of Years to Design Capacity	0.00	146.22	N/A	N/A	94.51	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Volusia / Jungle Den  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (s) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 3 (w)  
Page 1 of 1  
Preparer: Bilas

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Plant (Excluding General Plant)	\$6,832	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$1,704)</u>	Sch. 7 (w)
3	Net Plant In Service	\$4,928	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$4,928	
6	1996 ERCs	<u>113</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	0	Sch. 12 (w)
8	Total ERCs	113	
9	Net Plant Per ERC	\$43	
10	Less: Utility Investment 10.00%	<u>(\$4)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$39</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 60 Gallons Per ERC)	<u>\$0.65</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption in Gallons	2,477,863	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	113	Sch. 10 (w)
15	Consumption Per ERC	21,944	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>60</u>	



**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
 - Based on Used and Useful Historical Plant -

Company: SSU / Volusia / Jungla Den  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 4 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$12,121	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$5,278)</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$6,845	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$6,845	
6	1996 ERCs	<u>113</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$61	
8	Less: Utility Investment	27.00% <u>(\$16)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$44</u>	
10	Proposed Main Extension Fee Per Foot (31 feet per lot)	<u>\$1.43</u>	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	3,510	Annual Report
12	B. Number of Lots	113	Sch. 11 (w)
13	C. Feet per Lot (A/B)	31	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Volusia / Jungle Den  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Blais

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials							
	a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$16.55	\$18.55	At Cost
3	b. Meter	1	\$24.91	\$40.81	\$88.37	\$190.80	\$256.52	At Cost
4	c. Couplings (Brass)	2	\$3.68	\$3.68	\$5.09	\$20.87	\$24.38	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
6	3. A & G Overhead Rate (16.76%)*		\$8.41	\$9.08	\$13.94	\$39.60	\$50.28	At Cost
7	Total		\$89.85	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
8	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$385.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
11	b. Corporation Stop	1	\$10.60	\$10.60	\$16.70	\$44.52	\$65.72	At Cost
12	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
13	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$89.78	\$127.20	At Cost
14	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)		\$13.05	\$13.05	\$18.39	\$31.63	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.66	\$340.66	\$426.82	At Cost
17	Proposed (Each)		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials							
	a. Tapping Saddle 8"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
20	b. Corporation Stop	1	\$10.60	\$10.60	\$16.70	\$44.52	\$65.72	At Cost
21	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
22	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)		\$8.59	\$8.59	\$10.17	\$16.39	\$22.46	At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.67	\$276.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$191.00	\$235.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$164.00	\$202.60	\$245.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Volusia / Jungle Den  
 Docket No.: 850495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bias

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.60	10.60	16.70	44.52	85.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 8.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Volusia / Jungle Den  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1998 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchisees	199	199				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	72	72				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	28	28				
7	304.2 Structures & Improvements	56	56				
8	305.2 Collecting & Impounding reservoirs	9	9				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	105	105				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1,591	1,591				
13	310.2 Power Generation Equipment	11	11				
14	311.2 Pumping Equipment	3,438	3,438				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	230	230				
18	304.3 Structures & Improvements	160	160				
19	320.3 Water Treatment Equipment	349	349				
20	321.3 Pemeators	0	0				
21	339.3 Other Plant & Miscellaneous	271	271				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	2	2				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	109	109				
26	331.4 Transmission & Distribution	12,041		12,041			
27	333.4 Services	1,997				1,997	
28	334.4 Meters & Meter Installation	7,115			7,115		
29	335.4 Hydrants	80		80			
30	339.4 Other Plant & Miscellaneous	4	4				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	323					
33	304.5 Structures & Improvements	3,291					
34	340.5 Office Furniture & Equipment	2,034					
35	340.51 Computer Equipment	5,414					
36	341.5 Transportation Equipment	3,123					
37	342.5 Stores Equipment	29					
38	343.5 Tools, Shop & Garage Equipment	1,134					
39	344.5 Laboratory Equipment	1,028					
40	345.5 Power Operated Equipment	1,298					
41	346.5 Communication Equipment	589					
42	347.5 Miscellaneous Equipment	265					
43	348.5 Other Tangible Plant	499					
44	Subtotal	46,690	6,632	12,121	7,115	1,997	
45	Future Costs / CWP	0	0	0	0	0	
46	Total	46,690	6,632	12,121	7,115	1,997	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Volusia / Jungle Den  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchisees	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	46,690	6,632	12,121	7,115	1,997	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Volusia / Jungle Den  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bilas

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchisees	28	28				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	20	20				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	12	12				
8	305.2 Collecting & Impounding reservoirs	1	1				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	23	23				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	766	766				
13	310.2 Power Generation Equipment	4	4				
14	311.2 Pumping Equipment	711	711				
15	339.2 Other Plant & Miscellaneous	-1	-1				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	35	35				
19	320.3 Water Treatment Equipment	78	78				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	5	5				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	23	23				
26	331.4 Transmission & Distribution	5,285		5,285			
27	333.4 Services	491				491	
28	334.4 Meters & Meter Installation	2,910			2,910		
29	335.4 Hydrants	11		11			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	775					
34	340.5 Office Furniture & Equipment	1,005					
35	340.51 Computer Equipment	2,651					
36	341.5 Transportation Equipment	2,506					
37	342.5 Stores Equipment	11					
38	343.5 Tools, Shop & Garage Equipment	609					
39	344.5 Laboratory Equipment	184					
40	345.5 Power Operated Equipment	1,096					
41	346.5 Communication Equipment	305					
42	347.5 Miscellaneous Equipment	75					
43	348.5 Other Tangible Plant	353					
44	<b>Total</b>	<b>19,950</b>	<b>1,704</b>	<b>5,276</b>	<b>2,910</b>	<b>491</b>	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Volusia / Jungle Den  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1998 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3, Book 1, B-13
3	302.1 Franchises	5	5				
4	339.1 Other Plant & Miscellaneous	3	3				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	2	2				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	3	3				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	48	48				
13	310.2 Power Generation Equipment	1	1				
14	311.2 Pumping Equipment	172	172				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	5	5				
19	320.3 Water Treatment Equipment	18	16				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	11	11				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	3	3				
26	331.4 Transmission & Distribution	281		281			
27	333.4 Services	50				50	
28	334.4 Meters & Meter Installation	358			356		
29	335.4 Hydrants	2		2			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	82					
34	340.5 Office Furniture & Equipment	138					
35	340.51 Computer Equipment	902					
36	341.5 Transportation Equipment	521					
37	342.5 Stores Equipment	2					
38	343.5 Tools, Shop & Garage Equipment	71					
39	344.5 Laboratory Equipment	69					
40	345.5 Power Operated Equipment	108					
41	348.5 Communication Equipment	59					
42	347.5 Miscellaneous Equipment	18					
43	348.5 Other Tangible Plant	50					
44	Total Depreciation Expense	<u>2,974</u>	<u>267</u>	<u>283</u>	<u>356</u>	<u>50</u>	
45	1998 Average Depreciable Plant less Land	<u>46,308</u>	<u>8,372</u>	<u>12,121</u>	<u>7,115</u>	<u>1,997</u>	
46	Composite Depreciation Rate	<u>8.42%</u>	<u>4.19%</u>	<u>2.33%</u>	<u>5.00%</u>	<u>2.50%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Voisus / Jungle Den  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	9	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	486	461	0	21	4	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	



**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Volusia / Jungle Den  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing total collections of contributions-in-sid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (f).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

(1)	(2)	(3)	(4)
Line No.	Account No. and Name	1996 Average CIAC	1996 CIAC Acc. Amort.
1	Plant Capacity Fees	0	0
2	Line/Main Extensions	0	0
3	Meter Installation Fees	425	95
4	Contributed Lines	0	0
5	Cont. Prpty Other than Lines	13,289	6,755
6	Service Installation Fees	150	28
7	<b>TOTAL WATER CIAC</b>	<b>13,864</b>	<b>6,878</b>

MFR Vol. 3,  
 Book 1, A-12, A-14

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Volusia / Jungle Den  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(B). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Meter Size	(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	113	1.0	113	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	113		113	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	<b>Total Number of ERCs</b>	113		113	

**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Volusia / Jungle Den  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	113	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.004</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	113	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	113	
6	Future ERCs	0	
7	Projected Average Annual Growth In ERCs	0	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
<b>Distribution Mains:</b>			
9	1996 ERCs	113	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.001</u>	Note: (a)
11	Current ERC's with Margin Reserve	113	
12	Permitted No. of Lots/ERC's @ 12/31/96	135	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	135	
15	Future ERCs	22	
16	Projected Average Annual Growth In ERCs	0	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>146.22</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Volusia / Jungle Den  
 Docket No.: 950485  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule  
 showing the projected growth rate for utilization  
 of the existing plant and line capacity and future  
 plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1)	(2)	(3)	(4)
	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		113	Vol 8, Book 1 Sch F-8
2	1997	0	113	
3	1998	0	113	
4	1999	0	113	
5	2000	0	114	
6	2001	0	114	
7	2002	0	114	
8	2003	0	114	
9	2004	0	114	
10	2005	0	114	
11	2006	0	114	
12	2007	0	115	
13	2008	0	115	
14	2009	0	115	
15	2010	0	115	
16	2011	0	115	
17	2012	0	115	
18	2013	0	115	
19	2014	0	116	
20	2015	0	116	
21	2016	0	116	
22	2017	0	116	
23	2018	0	116	
24	2019	0	116	
25	2020	0	117	
26	2021	0	117	
27	2022	0	117	
28	2023	0	117	
29	2024	0	117	
30	2025	0	117	
31	2026	0	117	
32	2027	0	118	
33	2028	0	118	
34	2029	0	118	
35	2030	0	118	
36	2031	0	118	
37	2032	0	118	
38	2033	0	118	
39	2034	0	119	
40	2035	0	119	
41	2036	0	119	

**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Volusia / Jungle Den  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) () Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Voluaia / Jungle Den  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Volusia / Jungle Den  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Blise

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Volusia / Jungle Den  
Docket No.: 950485  
Test Year Ended: 12/31/86  
Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (c) A detailed statement by  
a registered professional engineer showing the cost, by  
Uniform System of Accounting account numbers, and  
capacity of proposed plant expansion

FPSC  
Schedule No. 16 (w)  
Page 1 of 1  
Preparer: Blas

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	



SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Volusia / Jungle Den  
Docket No.: 850485  
Test Year Ended: 12/31/88  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (g) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Volusia / Jungle Den  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Blise

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

**SCHEDULE OF REQUESTED COST OF CAPITAL**

- Beginning and End of Year Average -

Company: SSU / Volusia / Jungle Den  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line  
No.

Water Treatment Plant / Distribution Mains

- 
- 1 Please refer to D-Schedules in the minimum filing requirements.
  - 2 Future expansions will be financed through a combination of
  - 3 debt and equity, as appropriate.
  - 4

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Bradford / Keystone Club Estates  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$387.50	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$2.89	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	N/A	\$375.58	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$3.54	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	ACTUAL COST	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	N/A	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	N/A	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	N/A	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	ACTUAL COST	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	\$0.00	\$996.08	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Bradford / Keystone Club Estates  
 Docket No.: B50495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$133,038	\$144,432	\$10,924	\$11,426	\$299,820	Sch. 6 (w) p 1
2	Land	\$399				\$399	Sch. 6 (w) p 1
3	Depreciable Assets	\$132,639	\$144,432	\$10,924	\$11,426	\$299,421	
4	Accumulated Depreciation to Date	\$29,555	\$19,470	\$1,967	\$2,303	\$53,294	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$86,154	\$69,232	\$1,967	\$2,303	\$159,656	
6	Net Plant at Design Capacity	\$46,884	\$75,200	\$8,958	\$9,123	\$140,164	
7	Transmission & Distribution / Collection Lines		\$144,432			\$144,432	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			48.17%	
9	CIAC to Date	\$36	\$839	\$9,448	\$0	\$10,423	Sch. 8 (w)
10	Accumulated Amortization of CIAC to Date	\$1	\$151	\$1,431	\$0	\$1,583	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$18	\$475	\$1,431	\$0	\$1,922	
12	Future Customers (ERC) to be Connected	53	74	0	0	64	Sch. 11 (w)
13	Composite Depreciation Rate	4.00%	2.33%			3.13%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	CTUAL COST	CTUAL COST	\$0.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	6.07%	
18	Requested Service Availability Charge Per ERC	\$367.50	\$375.58	\$90.00	\$143.00	\$996.08	Sch. 1 (w)
17	Level of CIAC at Design Capacity	34.69%	31.15%	N/A	N/A	42.48%	
18	Minimum Service Availability Charge Per ERC					\$1,151.81	
19	Level of CIAC at Design Capacity					48.17%	
20	Maximum Service Availability Charge Per ERC					\$1,885.84	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	241	250	171	171	245	Sch. 11 (w)
23	Current No. of Customers	187	178	171	171	171	Sch. 11 (w)
24	Annual Growth	5	5	N/A	N/A	5	Sch. 11 (w)
25	Calculation of Z	11	13	N/A	N/A	13	
26	Number of Years to Design Capacity	10.68	14.79	N/A	N/A	12.82	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Bradford / Keystone Club Estates  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (a) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 3 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
<b>1996 Average Balance:</b>			
1	Gross Book Value - Plant (Excluding General Plant)	\$133,038	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$29,555)</u>	Sch. 7 (w)
3	Net Plant In Service	\$103,483	
4	Used & Useful %	<u>77.80%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$80,514	
6	1996 ERCs	<u>171</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	16	Sch. 12 (w)
8	Total ERCs	187	
9	Net Plant Per ERC	\$431	
10	Less: Utility Investment 10.00%	<u>(\$43)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$388</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 134 Gallons Per ERC)	<u>\$2.89</u>	
<b>Calculation of Gallons Per ERC</b>			
13	Total Consumption in Gallons	8,355,089	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	171	Sch. 10 (w)
15	Consumption Per ERC	48,860	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>134</u>	

**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
**- Based on Used and Useful Historical Plant -**

Company: SSU / Bradford / Keystone Club Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical  Projected

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 4 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$144,432	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$19,470)</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$124,962	
4	Used & Useful %	<u>70.4%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$87,978	
6	1996 ERCs	<u>171</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$514	
8	Less: Utility Investment 27.00%	<u>(\$139)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$378</u>	
10	Proposed Main Extension Fee Per Foot (106 feet per lot)	<u>\$3.54</u>	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	18,080	Annual Report
12	B. Number of Lots	171	Sch. 11 (w)
13	C. Feet per Lot (A/B)	106	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Bradford / Keystone Club Estates  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (i) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
3	a. Meter Box (Standard)	1	\$24.91	\$40.81	\$68.37	\$190.80	\$256.52	At Cost
4	b. Meter	2	\$3.66	\$3.66	\$5.09	\$20.87	\$24.38	At Cost
5	c. Couplings (Brass)	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
6	d. Washers	2	\$6.41	\$9.08	\$13.94	\$38.60	\$50.26	At Cost
7	3. A & G Overhead Rate (16.78%) *							
7	Total		\$89.85	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
8	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$385.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
11	a. Tapping Saddle 6"	1	\$10.60	\$10.60	\$16.70	\$44.52	\$65.72	At Cost
12	b. Corporation Stop	30	\$5.70	\$5.70	\$9.00	\$16.30	\$33.30	At Cost
13	c. Poly Tubing (Hymol)	2	\$25.44	\$25.44	\$35.94	\$89.78	\$127.20	At Cost
14	d. Curb Stop / Comp. ada	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	e. U-Branch (Double Serv		\$13.05	\$13.05	\$16.39	\$31.63	\$43.97	At Cost
16	3. A & G Overhead Rate (16.78%)							
16	Total		\$211.42	\$211.42	\$234.66	\$340.86	\$426.82	At Cost
17	Proposed (Each)		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	6	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
20	a. Tapping Saddle 6"	1	\$10.60	\$10.60	\$16.70	\$44.52	\$65.72	At Cost
21	b. Corporation Stop	30	\$5.70	\$5.70	\$9.00	\$16.30	\$33.30	At Cost
22	c. Poly Tubing (Hymol)	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	d. Curb Stop / Comp. ada		\$6.59	\$6.59	\$10.17	\$16.39	\$22.48	At Cost
24	3. A & G Overhead Rate (16.78%)							
24	Total		\$180.35	\$180.35	\$191.33	\$234.67	\$276.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$191.00	\$235.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$164.00	\$202.60	\$246.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 850



**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Bradford / Keystone Club Estates  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bias

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.68	3.68	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.60	10.80	18.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Bradford / Keystone Club Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	1,533	1,533				MFR Vol. 3, Book 1, A-5
4	339.1 Other Plant & Miscellaneous	89	89				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	35	35				
7	304.2 Structures & Improvements	11,487	11,487				
8	305.2 Collecting & Impounding reservoirs	11	11				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	42,215	42,215				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	32	32				
13	310.2 Power Generation Equipment	6,300	6,300				
14	311.2 Pumping Equipment	31,492	31,492				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	12,362	12,362				
18	304.3 Structures & Improvements	7,217	7,217				
19	320.3 Water Treatment Equipment	19,488	19,488				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	364	364				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	2	2				
24	304.4 Structures & Improvements	1	1				
25	330.4 Distribution Reservoirs	326	326				
26	331.4 Transmission & Distribution	144,330		144,330			
27	333.4 Services	11,426				11,426	
28	334.4 Meters & Meter Installation	10,924			10,924		
29	335.4 Hydrants	102		102			
30	339.4 Other Plant & Miscellaneous	84	84				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	434					
33	304.5 Structures & Improvements	4,427					
34	340.5 Office Furniture & Equipment	2,736					
35	340.51 Computer Equipment	7,282					
36	341.5 Transportation Equipment	4,201					
37	342.5 Stores Equipment	39					
38	343.5 Tools, Shop & Garage Equipment	1,525					
39	344.5 Laboratory Equipment	1,363					
40	345.5 Power Operated Equipment	1,748					
41	346.5 Communication Equipment	792					
42	347.5 Miscellaneous Equipment	356					
43	348.5 Other Tangible Plant	671					
44	Subtotal	325,412	133,038	144,432	10,924	11,426	
45	Future Costs / CWP	0	0	0	0	0	
46	Total	325,412	133,038	144,432	10,924	11,426	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Bradford / Keystone Club Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bias

Line No.	(1) Account No. and Name	(2) 1998 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	0	0				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	0	0				Book 1, A-5
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	4,224	4,224				
8	305.2 Collecting & impounding reservoirs	4	4				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	14,519	14,519				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	12	12				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	10,770	10,770				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	42,747		42,747			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	72,278	29,529	42,747	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	72,278	29,529	42,747	0	0	
47	Total Net Plant	325,412	133,038	144,432	10,924	11,426	
48	Used & Useful Percentage	78%	76%	70%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Bradford / Keystone Club Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	381	381				MFR Vol. 3, Book 1, A-9
4	338.1 Other Plant & Miscellaneous	20	20				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	2,325	2,325				
8	305.2 Collecting & Impounding reservoirs	2	2				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	10,721	10,721				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	7	7				
13	310.2 Power Generation Equipment	1,655	1,655				
14	311.2 Pumping Equipment	6,131	8,131				
15	339.2 Other Plant & Miscellaneous	-2	-2				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	1,712	1,712				
19	320.3 Water Treatment Equipment	4,503	4,503				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	8	8				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	73	73				
26	331.4 Transmission & Distribution	19,455		19,455			
27	333.4 Services	2,303				2,303	
28	334.4 Meters & Meter Installation	1,987			1,987		
29	335.4 Hydrants	15		15			
30	339.4 Other Plant & Miscellaneous	20	20				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	1,043					
34	340.5 Office Furniture & Equipment	1,352					
35	340.51 Computer Equipment	3,587					
36	341.5 Transportation Equipment	3,370					
37	342.5 Stores Equipment	14					
38	343.5 Tools, Shop & Garage Equipment	619					
39	344.5 Laboratory Equipment	248					
40	345.5 Power Operated Equipment	1,474					
41	346.5 Communication Equipment	410					
42	347.5 Miscellaneous Equipment	102					
43	348.5 Other Tangible Plant	474					
44	Total	66,165	29,555	19,470	1,987	2,303	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Bradford / Keystone Club Estates  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bias

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	38	38				MFR Vol. 3, Book 1, B-13
4	339.1 Other Plant & Miscellaneous	4	4				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	348	348				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	1,406	1,406				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1	1				
13	310.2 Power Generation Equipment	315	315				
14	311.2 Pumping Equipment	1,575	1,575				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	219	219				
19	320.3 Water Treatment Equipment	887	887				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	15	15				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	9	9				
26	331.4 Transmission & Distribution	3,363		3,363			
27	333.4 Services	288				286	
28	334.4 Meters & Meter Installation	546			546		
29	335.4 Hydrants	2		2			
30	339.4 Other Plant & Miscellaneous	3	3				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	111					
34	340.5 Office Furniture & Equipment	182					
35	340.51 Computer Equipment	1,214					
36	341.5 Transportation Equipment	700					
37	342.5 Stores Equipment	2					
38	343.5 Tools, Shop & Garage Equipment	95					
39	344.5 Laboratory Equipment	92					
40	345.5 Power Operated Equipment	145					
41	348.5 Communication Equipment	79					
42	347.5 Miscellaneous Equipment	24					
43	348.5 Other Tangible Plant	67					
44	Total Depreciation Expense	11,728	4,820	3,365	546	286	
45	1996 Average Depreciable Plant less Land	312,579	120,639	144,432	10,924	11,428	
46	Composite Depreciation Rate	3.75%	4.00%	2.33%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Bradford / Keystone Club Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	0	0				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	0	0				Book 1, B-13
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	180	180				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	648	648				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	726	726				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	1,151		1,151			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	2,885	1,534	1,151	0	0	
46	CIAC Amortization Expense	494	1	21	472	0	
47	Non Used & Useful Percentage	22%	22%	30%	0%	0%	
48	Non Used & Useful Amortization Expense	110	0	6	0	0	

**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Bradford / Keystone Club Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical  Projected

Explanation: Rule 25-30.565 (4) (i) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (i).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	36	1	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	150	33	
3	Meter Installation Fees	9,448	1,431	
4	Contributed Lines	789	118	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	0	0	
7	<b>TOTAL WATER CIAC</b>	<b>10,423</b>	<b>1,583</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Bradford / Keystone Club Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	156	1.0	156	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	6	2.5	15	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	18.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	162		171	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	18.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	<b>Total Number of ERCs</b>	162		171	



**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Bradford / Keystone Club Estates  
 Docket No.: 850485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: BJ/as

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	171	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.095</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	187	
4	Used & Useful Percentage	77.80%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	241	
6	Future ERCs	53	
7	Projected Average Annual Growth in ERCs	5	Sch. 12 (w)
8	Number of Years to Design Capacity	10.68	
<b>Distribution Mains:</b>			
9	1996 ERCs	171	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.030</u>	Note: (a)
11	Current ERC's with Margin Reserve	176	
12	Permitted No. of Lots/ERC's @ 12/31/96	250	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	250	
15	Future ERCs	74	
16	Projected Average Annual Growth in ERCs	5	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>14.79</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Bradford / Keystone Club Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (r) A schedule  
 showing the projected growth rate for utilization  
 of the existing plant and line capacity and future  
 plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		171	
2	1997	5	176	Vol 6, Book 1
3	1998	8	182	Sch F-8
4	1999	5	187	
5	2000	5	192	
6	2001	6	198	
7	2002	6	204	
8	2003	6	210	
9	2004	6	216	
10	2005	6	222	
11	2006	6	228	
12	2007	6	234	
13	2008	6	240	
14	2009	6	246	
15	2010	6	252	

**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Bradford / Keystone Club Estates

Docket No.: 950495

Test Year Ended: 12/31/96

Historical  Projected

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC

Schedule No. 13 (w)

Page 1 of 1

Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Bradford / Keystone Club Estates

Docket No.: 950495

Test Year Ended: 12/31/86

Historical  Projected

Explanation: Rule 25-30.565 (4) (x) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC

Schedule No. 14 (w)

Page 1 of 1

Preparer: Bllss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Bradford / Keystone Club Estates

Docket No.: 850485

Test Year Ended: 12/31/96

Historical  Projected

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC

Schedule No. 15 (w)

Page 1 of 1

Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Bradford / Keystone Club Estates

Docket No.: 950495

Test Year Ended: 12/31/98

Historical  Projected

Explanation: Rule 25-30.585 (4) (c) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion

FPSC

Schedule No. 16 (w)

Page 1 of 1

Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Bradford / Keystone Club Estates

Docket No.: 950495

Test Year Ended: 12/31/96

Historical  Projected

Explanation: Rule 25-30.565 (4) (c) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC

Schedule No. 17 (w)

Page 1 of 1

Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Bradford / Keystone Club Estates

Docket No.: 950495

Test Year Ended: 12/31/96

Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC

Schedule No. 18 (w)

Page 1 of 1

Preparer: Bliss

(1)

Line  
No.

Description

- |   |  |
|---|--|
| 1 | SSU proposes to maintain the existing off-site and on-site |
| 2 | main extension policy contained in our current tariff.     |



**SCHEDULE OF REQUESTED COST OF CAPITAL**

- Beginning and End of Year Average -

Company: SSU / Bradford / Keystone Club Estates

Docket No.: 850495

Test Year Ended: 12/31/96

Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC

Schedule No. 19

Page 1 of 1

Preparer: C. Bliss

(1)

Line  
No.

Water Treatment Plant / Distribution Mains

- 1 Please refer to D-Schedules in the minimum filing requirements.
- 2 Future expansions will be financed through a combination of
- 3 debt and equity, as appropriate.
- 4

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Clay / Keystone Heights  
Docket No.: 950485  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Blase

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$184.45	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.90	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$251.39	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$2.92	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	\$225.00	\$668.84	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Clay / Keystone Heights  
 Docket No.: 850495  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$452,659	\$781,409	\$98,693	\$43,133	\$1,353,894	Sch. 8 (w) p 1
2	Land	\$4,298				\$4,298	Sch. 6 (w) p 1
3	Depreciable Assets	\$448,361	\$781,409	\$98,693	\$43,133	\$1,349,596	
4	Accumulated Depreciation to Date	\$170,253	\$197,890	\$83,345	\$17,202	\$448,890	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$348,785	\$781,409	\$83,345	\$17,202	\$1,190,741	
6	Net Plant at Design Capacity	\$103,874	\$0	\$33,348	\$25,932	\$183,153	
7	Transmission & Distribution / Collection Lines		\$781,409			\$781,409	Sch. 8 (w)
8	Minimum Level of CIAC		100.00%			56.24%	
9	CIAC to Date	\$925	\$60,582	\$75,710	\$1,500	\$138,717	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$20	\$41,098	\$43,182	\$30	\$84,330	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$388	\$110,195	\$43,182	\$30	\$153,795	
12	Futures Customers (ERC) to be Connected	73	383	0	0	287	Sch. 11 (w)
13	Composites Depreciation Rate	4.25%	2.32%			3.04%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	6.40%	
16	Requested Service Availability Charge Per ERC	\$184.45	\$251.39	\$90.00	\$143.00	\$668.84	Sch. 1 (w)
17	Level of CIAC at Design Capacity	10.88%	100.00%	N/A	N/A	43.21%	
18	Minimum Service Availability Charge Per ERC					\$834.95	
19	Level of CIAC at Design Capacity					56.24%	
20	Maximum Service Availability Charge Per ERC					\$1,074.18	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	1,380	1,673	1,282	1,282	1,564	Sch. 11 (w)
23	Current No. of Customers	1,307	1,290	1,282	1,282	1,282	Sch. 11 (w)
24	Annual Growth	8	8	N/A	N/A	8	Sch. 11 (w)
25	Calculation of Z	15	219	N/A	N/A	139	
26	Number of Years to Design Capacity	9.36	49.10	N/A	N/A	34.28	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Clay / Keystone Heights  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 3 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
<b>1996 Average Balance:</b>			
1	Gross Book Value - Plant (Excluding General Plant)	\$452,659	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$170,253)</u>	Sch. 7 (w)
3	Net Plant In Service	\$282,408	
4	Used & Useful %	<u>94.71%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$267,458	
6	1996 ERCs	<u>1,282</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	23	Sch. 12 (w)
8	Total ERCs	1,305	
9	Net Plant Per ERC	\$205	
10	Less: Utility Investment 10.00%	<u>(\$20)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$184</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 205 Gallons Per ERC)	<u>\$0.90</u>	
<b>Calculation of Gallons Per ERC</b>			
13	Total Consumption in Gallons	96,061,863	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	1,282	Sch. 10 (w)
15	Consumption Per ERC	74,953	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>205</u>	

**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
**- Based on Used and Useful Historical Plant -**

Company: SSU / Clay / Keystone Heights  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 4 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross-Book Value - Mains	\$761,409	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$197,890)</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$563,519	
4	Used & Useful %	<u>76.3%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$441,352	
6	1996 ERCs	<u>1,282</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$344	
8	Less: Utility Investment	27.00% <u>(\$93)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$251</u>	
10	Proposed Main Extension Fee Per Foot (86 feet per lot)	<u>\$2.92</u>	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	110,195	Annual Report
12	B. Number of Lots	1,282	Sch. 11 (w)
13	C. Feet per Lot (A/B)	86	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Clay / Keystone Heights  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (i) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials							
	a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
3	b. Meter	1	\$24.91	\$40.81	\$68.37	\$190.80	\$258.52	At Cost
4	c. Couplings (Brass)	2	\$3.66	\$3.66	\$5.09	\$20.87	\$24.38	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
8	3. A & G Overhead Rate (16.76%)*		\$6.41	\$9.08	\$13.94	\$38.60	\$50.26	At Cost
7	Total		\$89.85	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
8	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$365.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
11	b. Corporation Stop	1	\$10.60	\$10.60	\$18.70	\$44.52	\$65.72	At Cost
12	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
13	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$89.78	\$127.20	At Cost
14	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	3. A & G Overhead Rate (18.76%)		\$13.05	\$13.05	\$18.39	\$31.63	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.66	\$340.86	\$426.82	At Cost
17	Proposed (Each)		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
20	b. Corporation Stop	1	\$10.60	\$10.60	\$18.70	\$44.52	\$65.72	At Cost
21	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
22	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)		\$8.59	\$8.59	\$10.17	\$18.39	\$22.46	At Cost
24	Total		\$160.35	\$180.35	\$191.33	\$234.87	\$278.94	At Cost
25	Proposed (Each)		\$160.00	\$180.00	\$191.00	\$235.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$154.00	\$202.50	\$245.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Clay / Keystone Heights  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (i) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.80	258.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.68	3.68	5.09	20.87	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 8")		22.28	22.28	22.28	22.28	22.28	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.60	10.60	18.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.81	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.69	63.80	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 8.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Clay / Keystone Heights  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	2,244	2,244				MFR Vol. 3, Book 1, A-5
3	302.1 Franchises	2,773	2,773				
4	339.1 Other Plant & Miscellaneous	801	801				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	1,936	1,936				
7	304.2 Structures & Improvements	20,022	20,022				
8	305.2 Collecting & Impounding reservoirs	20,779	20,779				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	6,209	6,209				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	471	471				
13	310.2 Power Generation Equipment	14,200	14,200				
14	311.2 Pumping Equipment	135,072	135,072				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	87	87				
18	304.3 Structures & Improvements	19,773	19,773				
19	320.3 Water Treatment Equipment	187,996	187,996				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	2,362	2,362				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	15	15				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	34,781	34,781				
26	331.4 Transmission & Distribution	712,948		712,948			
27	333.4 Services	43,133				43,133	
28	334.4 Meters & Meter Installation	96,893			96,893		
29	335.4 Hydrants	48,460		48,460			
30	339.4 Other Plant & Miscellaneous	1,338	1,338				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	2,818					
33	304.5 Structures & Improvements	28,715					
34	340.5 Office Furniture & Equipment	17,748					
35	340.51 Computer Equipment	47,237					
36	341.5 Transportation Equipment	27,252					
37	342.5 Stores Equipment	256					
38	343.5 Tools, Shop & Garage Equipment	9,891					
39	344.5 Laboratory Equipment	8,969					
40	345.5 Power Operated Equipment	11,328					
41	346.5 Communication Equipment	5,140					
42	347.5 Miscellaneous Equipment	2,311					
43	348.5 Other Tangible Plant	4,350					
44	Subtotal	1,519,904	452,659	781,409	96,893	43,133	
45	Future Costs / CWP	0	0	0	0	0	
48	Total	1,519,904	452,659	781,409	96,893	43,133	



SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Clay / Keystone Heights  
 Docket No.: 650495  
 Test Year Ended: 12/31/06  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	3,551	3,551				
8	305.2 Collecting & Impounding reservoirs	1,724	1,724				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	781	761				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	308.2 Supply Mains	102	102				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	17,821	17,821				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	165,067		165,067			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	189,026	23,959	165,067	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	189,026	23,959	165,067	0	0	
47	Total Net Plant	1,519,904	452,859	781,409	96,893	43,133	
48	Used & Useful Percentage	88%	95%	78%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Clay / Keystone Heights  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Elias

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	1,663	1,663				MFR Vol. 3,
3	302.1 Franchises	601	601				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	212	212				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	7,791	7,791				
8	305.2 Collecting & Impounding reservoirs	14,843	14,843				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	5,566	5,566				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	122	122				
13	310.2 Power Generation Equipment	3,557	3,557				
14	311.2 Pumping Equipment	73,689	73,689				
15	339.2 Other Plant & Miscellaneous	-20	-20				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	4,886	4,886				
19	320.3 Water Treatment Equipment	48,811	48,811				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	47	47				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	7,984	7,984				
26	331.4 Transmission & Distribution	190,586		190,586			
27	333.4 Services	17,202				17,202	
28	334.4 Meters & Meter Installation	63,345			63,345		
29	335.4 Hydrants	7,304		7,304			
30	339.4 Other Plant & Miscellaneous	481	481				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	8,764					
34	340.5 Office Furniture & Equipment	8,771					
35	340.51 Computer Equipment	23,137					
36	341.5 Transportation Equipment	21,663					
37	342.5 Stores Equipment	94					
38	343.5 Tools, Shop & Garage Equipment	5,313					
39	344.5 Laboratory Equipment	1,600					
40	345.5 Power Operated Equipment	9,564					
41	346.5 Communication Equipment	2,660					
42	347.5 Miscellaneous Equipment	656					
43	348.5 Other Tangible Plant	3,076					
44	<b>Total</b>	<b>532,189</b>	<b>170,253</b>	<b>187,890</b>	<b>63,345</b>	<b>17,202</b>	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Clay / Keystone Heights  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	56	56				MFR Vol. 3, Book 1, B-13
3	302.1 Franchises	69	69				
4	339.1 Other Plant & Miscellaneous	24	24				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	607	607				
8	305.2 Collecting & Impounding reservoirs	416	416				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	273	273				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	13	13				
13	310.2 Power Generation Equipment	710	710				
14	311.2 Pumping Equipment	8,754	8,754				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	599	599				
19	320.3 Water Treatment Equipment	8,554	8,554				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	94	94				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	939	939				
26	331.4 Transmission & Distribution	16,612		16,612			
27	333.4 Services	1,078				1,078	
28	334.4 Meters & Meter Installation	4,835			4,835		
29	335.4 Hydrants	1,076		1,076			
30	339.4 Other Plant & Miscellaneous	54	54				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	716					
34	340.5 Office Furniture & Equipment	1,184					
35	340.51 Computer Equipment	7,874					
36	341.5 Transportation Equipment	4,543					
37	342.5 Stores Equipment	14					
38	343.5 Tools, Shop & Garage Equipment	818					
39	344.5 Laboratory Equipment	598					
40	345.5 Power Operated Equipment	944					
41	346.5 Communication Equipment	514					
42	347.5 Miscellaneous Equipment	154					
43	348.5 Other Tangible Plant	435					
44	Total Depreciation Expense	80,359	19,162	17,688	4,835	1,078	
45	1996 Average Depreciable Plant less Land	1,515,049	450,621	761,409	96,693	43,133	
46	Composite Depreciation Rate	3.98%	4.25%	2.32%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Clay / Keystone Heights  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	176	176				
8	305.2 Collecting & Impounding reservoirs	121	121				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	79	79				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	4	4				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	1,961	1,961				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
28	331.4 Transmission & Distribution	5,249		5,249			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	7,590	2,341	5,249	0	0	
46	CIAC Amortization Expense	5,275	39	1,412	3,788	36	
47	Non Used & Useful Percentage	12%	5%	22%	0%	0%	
48	Non Used & Useful Amortization Expense	656	2	308	0	0	

**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Clay / Keystone Heights  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical  Projected

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	925	20	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	28,186	22,830	
3	Meter Installation Fees	75,710	43,182	
4	Contributed Lines	32,398	18,268	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	1,500	30	
7	<b>TOTAL WATER CIAC</b>	<b>138,717</b>	<b>84,330</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Clay / Keystone Heights  
 Docket No.: 850495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Blias

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	951	1.0	951	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	15	2.5	38	
4	1 1/2"	2	5.0	8	
5	2"	4	8.0	34	
6	3"	3	16.0	55	
7	4"	2	25.0	44	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	977		1,129	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	19	1.0	19	
13	3/4"	0	1.5	0	
14	1"	4	2.5	10	
15	1 1/2"	0	5.0	0	
16	2"	1	8.0	8	
17	3"	1	16.0	16	
18	4"	0	25.0	0	
19	6"	2	50.0	100	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	27		153	
23	Total Number of ERCs	1,004		1,282	

**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Clay / Keystone Heights  
 Docket No.: 050495  
 Test Year Ended: 12/31/06  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	1,282	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.020</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	1,307	
4	Used & Useful Percentage	94.71%	Sch. 8 (w), p 2
5	Plant Capacity in ERCs	1,380	
6	Future ERCs	73	
7	Projected Average Annual Growth in ERCs	8	Sch. 12 (w)
8	Number of Years to Design Capacity	9.36	
<b>Distribution Mains:</b>			
9	1996 ERCs	1,282	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.007</u>	Note: (a)
11	Current ERC's with Margin Reserve	1,290	
12	Permitted No. of Lots/ERC's @ 12/31/06	1,673	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/06	1,673	
15	Future ERCs	383	
16	Projected Average Annual Growth in ERCs	8	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>49.10</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Clay / Keystone Heights  
 Docket No.: 950465  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1)	(2)	(3)	(4)
	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		1,282	Vol 6, Book 1 Sch F-8
2	1997	8	1,289	
3	1998	8	1,297	
4	1999	8	1,305	
5	2000	8	1,313	
6	2001	8	1,321	
7	2002	8	1,328	
8	2003	8	1,336	
9	2004	8	1,344	
10	2005	8	1,352	
11	2006	8	1,360	
12	2007	8	1,367	
13	2008	8	1,375	
14	2009	8	1,383	
15	2010	8	1,391	
16	2011	8	1,399	
17	2012	8	1,408	
18	2013	8	1,414	
19	2014	8	1,422	
20	2015	8	1,430	
21	2016	8	1,436	
22	2017	8	1,445	
23	2018	8	1,453	
24	2019	8	1,461	
25	2020	8	1,469	
26	2021	8	1,477	
27	2022	8	1,484	
28	2023	8	1,492	
29	2024	8	1,500	
30	2025	8	1,508	
31	2026	8	1,518	
32	2027	8	1,523	
33	2028	8	1,531	
34	2029	8	1,539	
35	2030	8	1,547	
36	2031	8	1,555	
37	2032	8	1,562	
38	2033	8	1,570	
39	2034	8	1,578	
40	2035	8	1,586	
41	2036	8	1,594	



**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Clay / Keystone Heights  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Clay / Kaystone Heights  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Clay / Keystone Heights  
Docket No.: 950495  
Test Year Ended: 12/31/86  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

.FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Clay / Keystone Heights  
Docket No.: 950495  
Test Year Ended: 12/31/86  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by  
a registered professional engineer showing the cost, by  
Uniform System of Accounting account numbers, and  
capacity of proposed plant expansion

FPSC  
Schedule No. 16 (w)  
Page 1 of 1  
Preparer: Blise

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Clay / Keystone Heights  
Docket No.: 950485  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (g) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Clay / Keystone Heights  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line  
No.

Description

- 
- |   |  |
|---|--|
| 1 | SSU proposes to maintain the existing off-site and on-site |
| 2 | main extension policy contained in our current tariff.     |

**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Clay / Keystone Heights  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.685 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line  
No.

Water Treatment Plant / Distribution Mains

- 
- 1 Please refer to D-Schedules in the minimum filing requirements.
  - 2 Future expansions will be financed through a combination of
  - 3 debt and equity, as appropriate.
  - 4

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Brevard / Kingwood  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$52.64	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.38	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$4.13	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.06	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$289.76</b>	



TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Brevard / Kingswood  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$5,843	\$2,488	\$2,528	\$841	\$11,699	Sch. 6 (w) p 1
2	Land	\$168				\$168	Sch. 6 (w) p 1
3	Depreciable Assets	\$5,677	\$2,488	\$2,528	\$841	\$11,534	
4	Accumulated Depreciation to Date	\$2,218	\$2,137	\$1,205	\$367	\$5,925	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$2,218	\$2,485	\$1,205	\$367	\$6,273	
6	Net Plant at Design Capacity	\$3,627	\$3	\$1,323	\$473	\$5,426	
7	Transmission & Distribution / Collection Lines		\$2,488			\$2,488	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			21.27%	
9	CIAC to Date	\$0	\$0	\$280	\$0	\$280	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$0	\$57	\$0	\$57	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$0	\$57	\$0	\$57	
12	Future Customers (ERC) to be Connected	0	6	0	0	2	Sch. 11 (w)
13	Composite Depreciation Rate	3.71%	2.33%			3.30%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	11.32%	
16	Requested Service Availability Charge Per ERC	\$52.64	\$4.13	\$90.00	\$143.00	\$289.78	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	741.57%	N/A	N/A	13.40%	
18	Minimum Service Availability Charge Per ERC					\$535.37	
19	Level of CIAC at Design Capacity					21.27%	
20	Maximum Service Availability Charge Per ERC					\$2,212.14	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	62	66	62	62	64	Sch. 11 (w)
23	Current No. of Customers	62	62	62	62	62	Sch. 11 (w)
24	Annual Growth	0	1	N/A	N/A	0	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	6.00	N/A	N/A	1.79	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Brevard / Kingswood  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 3 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
	<b>1996 Average Balance:</b>		
1	Gross Book Value - Plant (Excluding General Plant)	\$5,843	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$2,216)</u>	Sch. 7 (w)
3	Net Plant In Service	\$3,627	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$3,627	
6	1996 ERCs	<u>62</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	0	Sch. 12 (w)
8	Total ERCs	62	
9	Net Plant Per ERC	\$58	
10	Less: Utility Investment 10.00%	<u>(\$8)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$53</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 138 Gallons Per ERC)	<u>\$0.38</u>	
	<b>Calculation of Gallons Per ERC</b>		
13	Total Consumption in Gallons	3,132,509	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	62	Sch. 10 (w)
15	Consumption Per ERC	50,524	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>138</u>	

**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
**- Based on Used and Useful Historical Plant -**

Company: SSU / Brevard / Kingswood  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical  Projected

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 4 (w)  
 Page 1 of 1  
 Preparer: Elias

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Mains	\$2,488	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$2,137)</u>	Sch. 7 (w)
3	Net Plant in Service - Mains	\$351	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$351	
6	1996 ERCs	<u>62</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$8	
8	Less: Utility Investment	27.00% <u>(\$2)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$4</u>	
10	Proposed Main Extension Fee Per Foot (68 feet per lot)	<u>\$0.06</u>	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	4,200	Annual Report
12	B. Number of Lots	62	Sch. 11 (w)
13	C. Feet per Lot (A/B)	68	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Brevard / Kingswood  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	8/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials							
	a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
3	b. Meter	1	\$24.91	\$40.81	\$68.37	\$190.80	\$256.52	At Cost
4	c. Couplings (Brass)	2	\$3.86	\$3.86	\$5.09	\$20.87	\$24.38	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
6	3. A & G Overhead Rate (18.76%) *		\$6.41	\$9.08	\$13.94	\$38.60	\$50.26	At Cost
7	Total		\$89.85	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
8	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$385.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials							
	a. Tapping Saddle 8"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
11	b. Corporation Stop	1	\$10.60	\$10.60	\$16.70	\$44.52	\$65.72	At Cost
12	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
13	d. Curb Stop / Comp. eds	2	\$25.44	\$25.44	\$35.94	\$89.78	\$127.20	At Cost
14	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	3. A & G Overhead Rate (18.76%)		\$13.05	\$13.05	\$16.39	\$31.83	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.66	\$340.86	\$426.82	At Cost
17	Proposed (Each)		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials							
	a. Tapping Saddle 8"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
20	b. Corporation Stop	1	\$10.60	\$10.60	\$16.70	\$44.52	\$65.72	At Cost
21	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
22	d. Curb Stop / Comp. eds	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (18.76%)		\$8.59	\$8.59	\$10.17	\$16.39	\$22.46	At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.67	\$276.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$181.00	\$235.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$154.00	\$202.50	\$245.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Brevard / Kingswood  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (i) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.08					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	88.37	190.80	258.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.88	3.86	5.09	20.87	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 8")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Comp Stop w/ Comp adaptor	Each	10.60	10.80	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.87	44.89	63.80	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 8.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Brevard / Kingwood  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchisees	577	577				MFR Vol. 3, Book 1, A-5
4	339.1 Other Plant & Miscellaneous	39	39				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	18	18				
7	304.2 Structures & Improvements	891	891				
8	305.2 Collecting & Impounding reservoirs	5	5				
9	306.2 Lake, River & Other intakes	0	0				
10	307.2 Wells & Springs	563	563				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	14	14				
13	310.2 Power Generation Equipment	6	6				
14	311.2 Pumping Equipment	479	479				
15	339.2 Other Plant & Miscellaneous	0	0				
18	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	1	1				
18	304.3 Structures & Improvements	81	81				
19	320.3 Water Treatment Equipment	1,833	1,833				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	150	150				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	1,059	1,059				
24	304.4 Structures & Improvements	164	164				
25	330.4 Distribution Reservoirs	363	363				
26	331.4 Transmission & Distribution	2,445		2,445			
27	333.4 Services	841				841	
28	334.4 Meters & Meter Installation	2,528			2,528		
29	335.4 Hydrants	43		43			
30	339.4 Other Plant & Miscellaneous	2	2				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	177					
33	304.5 Structures & Improvements	1,806					
34	340.5 Office Furniture & Equipment	1,118					
35	340.51 Computer Equipment	2,970					
36	341.5 Transportation Equipment	1,714					
37	342.5 Stores Equipment	16					
38	343.5 Tools, Shop & Garage Equipment	822					
39	344.5 Laboratory Equipment	584					
40	345.5 Power Operated Equipment	712					
41	346.5 Communication Equipment	323					
42	347.5 Miscellaneous Equipment	145					
43	348.5 Other Tangible Plant	274					
44	Subtotal	22,138	5,843	2,488	2,528	841	
45	Future Costs / CWP	0	0	0	0	0	
46	Total	22,138	5,843	2,488	2,528	841	

**SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER**

Company: SSU / Brevard / Kingswood  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	22,138	5,843	2,488	2,528	841	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Brevard / Kingswood  
 Docket No.: 950485  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	187	187				MFR Vol. 3, Book 1, A-9
4	339.1 Other Plant & Miscellaneous	12	12				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	160	160				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	599	599				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	2	2				
13	310.2 Power Generation Equipment	1	1				
14	311.2 Pumping Equipment	466	466				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	16	16				
19	320.3 Water Treatment Equipment	222	222				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	3	3				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	190	190				
25	330.4 Distribution Reservoirs	358	358				
26	331.4 Transmission & Distribution	2,130		2,130			
27	333.4 Services	367				367	
28	334.4 Meters & Meter Installation	1,205			1,205		
29	335.4 Hydrants	7		7			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	425					
34	340.5 Office Furniture & Equipment	551					
35	340.51 Computer Equipment	1,455					
36	341.5 Transportation Equipment	1,375					
37	342.5 Stores Equipment	6					
38	343.5 Tools, Shop & Garage Equipment	334					
39	344.5 Laboratory Equipment	101					
40	345.5 Power Operated Equipment	601					
41	346.5 Communication Equipment	187					
42	347.5 Miscellaneous Equipment	41					
43	348.5 Other Tangible Plant	183					
44	<b>Total</b>	<b>11,178</b>	<b>2,216</b>	<b>2,137</b>	<b>1,205</b>	<b>367</b>	



SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Brevard / Kingswood  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	14	14				MFR Vol. 3, Book 1, B-13
4	339.1 Other Plant & Miscellaneous	2	2				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	21	21				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	19	19				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	24	24				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	2	2				
19	320.3 Water Treatment Equipment	74	74				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	6	6				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	5	5				
25	330.4 Distribution Reservoirs	10	10				
26	331.4 Transmission & Distribution	57					
27	333.4 Services	21		57			
28	334.4 Meters & Meter Installation	126				21	
29	335.4 Hydrants	1			126		
30	339.4 Other Plant & Miscellaneous	0	0	1			
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	45					
34	340.5 Office Furniture & Equipment	74					
35	340.51 Computer Equipment	495					
36	341.5 Transportation Equipment	286					
37	342.5 Stores Equipment	1					
38	343.5 Tools, Shop & Garage Equipment	39					
39	344.5 Laboratory Equipment	36					
40	345.5 Power Operated Equipment	59					
41	346.5 Communication Equipment	32					
42	347.5 Miscellaneous Equipment	10					
43	348.5 Other Tangible Plant	27					
44	Total Depreciation Expense	<u>1,488</u>	<u>177</u>	<u>58</u>	<u>126</u>	<u>21</u>	
45	1996 Average Depreciable Plant less Land	<u>20,885</u>	<u>4,767</u>	<u>2,488</u>	<u>2,528</u>	<u>841</u>	
46	Composite Depreciation Rate	<u>7.12%</u>	<u>3.71%</u>	<u>2.33%</u>	<u>4.98%</u>	<u>2.50%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Brevard / Kingswood  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bias

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	14	0	0	14	0	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	

**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Brevard / Kingswood  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (f).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	0	0	
3	Meter Installation Fees	280	57	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	0	0	
7	<b>TOTAL WATER CIAC</b>	<b>280</b>	<b>57</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Brevard / Kingswood  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (i) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	62	1.0	62	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	6.0	0	
6	3"	0	18.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	62		62	
<b>General/Multi-Family/ &amp; Wholesals:</b>					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	6.0	0	
17	3"	0	18.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	<b>Total Number of ERCs</b>	62		62	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

Company: SSU / Brevard / Kingwood  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Blisa

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1998 ERCs	62	Sch. 10 (w) Note: (a)
2	Margin Reserve Factor	<u>1.000</u>	
3	Current ERCs Plus Margin Reserve	62	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	62	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	0	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
<b>Distribution Mains:</b>			
9	1998 ERCs	62	Sch. 10 (w) Note: (a)
10	Margin Reserve Factor	<u>1.000</u>	
11	Current ERC's with Margin Reserve	62	
12	Permitted No. of Lots/ERC's @ 12/31/98	68	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/98	68	
15	Future ERCs	6	
16	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>6.00</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Brevard / Kingwood  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1998		62	
2	1997	0	62	Vol 8, Book 1
3	1998	0	62	Sch F-8
4	1999	0	62	
5	2000	0	62	
6	2001	0	62	
7	2002	0	62	
8	2003	0	62	
9	2004	0	62	
10	2005	0	62	
11	2006	0	62	
12	2007	0	62	
13	2008	0	62	
14	2009	0	62	
15	2010	0	62	
16	2011	0	62	
17	2012	0	62	
18	2013	0	62	
19	2014	0	62	
20	2015	0	62	
21	2016	0	62	
22	2017	0	62	
23	2018	0	62	
24	2019	0	62	
25	2020	0	62	
26	2021	0	62	
27	2022	0	62	
28	2023	0	62	
29	2024	0	62	
30	2025	0	62	
31	2026	0	62	
32	2027	0	62	
33	2028	0	62	
34	2029	0	62	
35	2030	0	62	
36	2031	0	62	
37	2032	0	62	
38	2033	0	62	
39	2034	0	62	
40	2035	0	62	
41	2036	0	62	

**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Brevard / Kingwood  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bliss

---

(1)

Line No.	Description
1	Refer to Volume VII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Brevard / Kingwood  
Docket No.: 950495  
Test Year Ended: 12/31/86  
Historical  Projected

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Blais

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	



**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Brevard / Kingswood  
Docket No.: 950485  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Brevard / Kingswood  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion

FPSC  
Schedule No. 16 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Brevard / Kingswood  
Docket No.: 950495  
Test Year Ended: 12/31/86  
Historical  Projected

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	
2	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Brevard / Kingswood  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Blisa

---

(1)

Line  
No.

Description

---

- |   |  |
|---|--|
| 1 | SSU proposes to maintain the existing off-site and on-site |
| 2 | main extension policy contained in our current tariff.     |

**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Brevard / Kingwood  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line No.	Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropriate.
4	

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Osceola / Lake Ajay Estates  
 Docket No.: 050495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 1 (w)  
 Page 1 of 1  
 Preparer: Bills

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$1,265.61	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$5.58	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$553.68	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$6.84	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$2,052.49</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Osceola / Lake Ajey Estates  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$205,138	\$121,748	\$18,219	\$4,441	\$349,544	Sch. 6 (w) p 1
2	Land	\$204				\$204	Sch. 8 (w) p 1
3	Depreciable Assets	\$204,935	\$121,748	\$18,219	\$4,441	\$349,341	
4	Accumulated Depreciation to Date	\$30,890	\$39,800	\$3,913	\$340	\$74,944	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$30,890	\$39,800	\$3,913	\$340	\$74,944	
8	Net Plant at Design Capacity	\$174,248	\$81,948	\$14,305	\$4,102	\$274,801	
7	Transmission & Distribution / Collection Lines		\$121,748			\$121,748	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			34.83%	
9	CIAC to Date	\$0	\$75,339	\$18,485	\$3,300	\$97,124	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$32,149	\$3,138	\$67	\$35,354	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$32,149	\$3,138	\$67	\$35,354	
12	Future Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	3.40%	2.33%			3.00%	Sch. 6 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	22.49%	
16	Requested Service Availability Charge Per ERC	\$1,265.61	\$553.68	\$90.00	\$143.00	\$2,052.49	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	52.71%	N/A	N/A	22.49%	
18	Minimum Service Availability Charge Per ERC					\$0.00	
19	Level of CIAC at Design Capacity					34.83%	
20	Maximum Service Availability Charge Per ERC					\$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	151	100	108	108	132	Sch. 11 (w)
23	Current No. of Customers	151	122	108	108	108	Sch. 11 (w)
24	Annual Growth	18	16	N/A	N/A	18	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	0.00	N/A	N/A	0.00	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
 - Based on Used & Useful Historical Plant -

Company: SSU / Osceola / Lake Ajay Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (s) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 3 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
<b>1996 Average Balance:</b>			
1	Gross Book Value - Plant (Excluding General Plant)	\$205,138	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$30,890)</u>	Sch. 7 (w)
3	Net Plant In Service	\$174,248	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$174,248	
6	1996 ERCs	<u>108</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	18	Sch. 12 (w)
8	Total ERCs	124	
9	Net Plant Per ERC	\$1,406	
10	Less: Utility Investment 10.00%	<u>(\$141)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$1,266</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 227 Gallons Per ERC)	<u>\$5.58</u>	
<b>Calculation of Gallons Per ERC</b>			
13	Total Consumption in Gallons	6,968,454	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	108	Sch. 10 (w)
15	Consumption Per ERC	83,008	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>227</u>	



**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
**- Based on Used and Useful Historical Plant -**

Company: SSU / Osceola / Lake Ajay Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (s) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 4 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$121,746	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$39,800)</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$81,946	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$81,946	
6	1996 ERCs	<u>108</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$758	
8	Less: Utility Investment	27.00% <u>(\$205)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$554</u>	
10	Proposed Main Extension Fee Per Foot (81 feet per lot)	<u>\$6.84</u>	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	8,700	Annual Report
12	B. Number of Lots	108	Sch. 11 (w)
13	C. Feet per Lot (A/B)	81	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Osceola / Lake Ajay Estates  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials							
	a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
3	b. Meter	1	\$24.91	\$40.81	\$68.37	\$190.80	\$256.52	At Cost
4	c. Couplings (Brass)	2	\$3.66	\$3.66	\$5.09	\$20.87	\$24.38	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *		\$6.41	\$9.08	\$13.94	\$38.80	\$50.26	At Cost
7	Total		\$89.85	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
8	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$385.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
11	b. Corporation Stop	1	\$10.90	\$10.90	\$16.70	\$44.52	\$65.72	At Cost
12	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$16.30	\$33.30	At Cost
13	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$89.76	\$127.20	At Cost
14	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)		\$13.05	\$13.05	\$16.39	\$31.63	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.66	\$340.86	\$426.82	At Cost
17	Proposed (Each)		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
20	b. Corporation Stop	1	\$10.90	\$10.90	\$16.70	\$44.52	\$65.72	At Cost
21	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$16.30	\$33.30	At Cost
22	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)		\$8.59	\$8.59	\$10.17	\$16.39	\$22.46	At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.67	\$276.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$191.00	\$235.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$154.00	\$202.50	\$245.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Osceola / Lake Ajoy Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.80	258.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.88	3.88	5.06	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 8")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Osceola / Lake Ajey Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchisees	197	197				MFR Vol. 3, Book 1, A-5
4	339.1 Other Plant & Miscellaneous	9	9				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	1,887	1,887				
8	305.2 Collecting & Impounding reservoirs	215	215				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	108,479	108,479				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1	1				
13	310.2 Power Generation Equipment	1,810	1,810				
14	311.2 Pumping Equipment	6,485	6,485				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	2,803	2,803				
18	304.3 Structures & Improvements	38,818	38,818				
19	320.3 Water Treatment Equipment	19,851	19,851				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	204	204				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	22,380	22,380				
26	331.4 Transmission & Distribution	121,724		121,724			
27	333.4 Services	4,441				4,441	
28	334.4 Meters & Meter Installation	18,219			18,219		
29	335.4 Hydrants	22		22			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	243					
33	304.5 Structures & Improvements	2,475					
34	340.5 Office Furniture & Equipment	1,530					
35	340.51 Computer Equipment	4,072					
36	341.5 Transportation Equipment	2,349					
37	342.5 Stores Equipment	22					
38	343.5 Tools, Shop & Garage Equipment	853					
39	344.5 Laboratory Equipment	773					
40	345.5 Power Operated Equipment	977					
41	346.5 Communication Equipment	443					
42	347.5 Miscellaneous Equipment	199					
43	348.5 Other Tangible Plant	375					
44	Subtotal	363,856	205,138	121,748	18,219	4,441	
45	Future Costs / CWP	0	0	0	0	0	
46	Total	363,856	205,138	121,748	18,219	4,441	

**SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER**

Company: SSU / Osceola / Lake Ajay Estates  
 Docket No.: 850495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Blies

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3, Book 1, A-5
3	302.1 Franchises	0	0				
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	363,856	205,136	121,746	16,219	4,441	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Osceola / Lake Ajay Estates  
 Docket No.: 850495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bias

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extensaion	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	25	25				MFR Vol. 3, Book 1, A-8
4	339.1 Other Plant & Miscellaneous	1	1				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	278	278				
8	305.2 Collecting & impounding reservoirs	23	23				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	13,802	13,802				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	161	161				
14	311.2 Pumping Equipment	1,215	1,215				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	14,127	14,127				
19	320.3 Water Treatment Equipment	-2,605	-2,605				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	4	4				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	4,041	4,041				
26	331.4 Transmission & Distribution	39,800		39,800			
27	333.4 Services	340				340	
28	334.4 Meters & Meter Installation	3,913			3,913		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	583					
34	340.5 Office Furniture & Equipment	756					
35	340.51 Computer Equipment	1,994					
36	341.5 Transportation Equipment	1,885					
37	342.5 Stores Equipment	8					
38	343.5 Tools, Shop & Garage Equipment	458					
39	344.5 Laboratory Equipment	136					
40	345.5 Power Operated Equipment	824					
41	346.5 Communication Equipment	229					
42	347.5 Miscellaneous Equipment	57					
43	348.5 Other Tangible Plant	265					
44	Total	82,141	30,890	39,800	3,913	340	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Ocoola / Lake Ajay Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	5	5				MFR Vol. 3, Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
8	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	57	57				
8	305.2 Collecting & Impounding reservoirs	4	4				
9	308.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	3,612	3,612				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	91	91				
14	311.2 Pumping Equipment	424	424				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	1,178	1,178				
19	320.3 Water Treatment Equipment	903	903				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	8	8				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	604	604				
28	331.4 Transmission & Distribution	2,836		2,836			
27	333.4 Services	111				111	
28	334.4 Meters & Meter Installation	911			911		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	82					
34	340.5 Office Furniture & Equipment	102					
35	340.51 Computer Equipment	879					
36	341.5 Transportation Equipment	392					
37	342.5 Storage Equipment	1					
38	343.5 Tools, Shop & Garage Equipment	53					
39	344.5 Laboratory Equipment	52					
40	345.5 Power Operated Equipment	81					
41	346.5 Communication Equipment	44					
42	347.5 Miscellaneous Equipment	13					
43	348.5 Other Tangible Plant	37					
44	Total Depreciation Expense	<u>12,258</u>	<u>6,884</u>	<u>2,836</u>	<u>911</u>	<u>111</u>	
45	1996 Average Depreciable Plant less Land	<u>360,810</u>	<u>202,335</u>	<u>121,746</u>	<u>18,219</u>	<u>4,441</u>	
46	Composite Depreciation Rate	<u>3.40%</u>	<u>3.40%</u>	<u>2.33%</u>	<u>5.00%</u>	<u>2.50%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Osceola / Lake Ajay Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	2,762	0	1,755	924	83	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	



**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Osceola / Lake AJay Estates  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (f).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	0	0	
3	Meter Installation Fees	18,485	3,138	
4	Contributed Lines	75,339	32,149	
5	ConL Prpty Other than Lines	0	0	
6	Service Installation Fees	3,300	67	
7	<b>TOTAL WATER CIAC</b>	<b>97,124</b>	<b>35,354</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Osceola / Lake Ajoy Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1986 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	97	1.0	97	MFR Vol. 5, 1986 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	2	2.5	6	
4	1 1/2"	1	5.0	6	
5	2"	0	6.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	6"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	100		108	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	6"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	<b>Total Number of ERCs</b>	100		108	

**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Osceola / Lake AJay Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1986 ERCs	108	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.397</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	151	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity In ERCs	151	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	16	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
<b>Distribution Mains:</b>			
9	1986 ERCs	108	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.132</u>	Note: (a)
11	Current ERC's with Margin Reserve	122	
12	Permitted No. of Lots/ERC's @ 12/31/86	100	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/86	100	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	16	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>0.00</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Osceola / Lake Ajoy Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)
<u>Line No.</u>	<u>YEAR</u>	<u># New ERC's</u>	<u>Total ERC's</u>	<u>Supporting Schedules</u>
1	1996		108	Vol 6, Book 1
2	1997	16	124	Sch F-8

**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Osceola / Lake Ajoy Estates  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VII, Book 1 for the schedule of Developer Agreements.
2	

**SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.**

Company: SSU / Osceola / Lake Aley Estates

Docket No.: 950495

Test Year Ended: 12/31/96

Historical  Projected

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC

Schedule No. 14 (w)

Page 1 of 1

Preparer: Billis

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 18 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Osceola / Lake Aley Estates

Docket No.: 950495

Test Year Ended: 12/31/96

Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC

Schedule No. 15 (w)

Page 1 of 1

Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

**SCHEDULE OF PROPOSED PLANT EXPANSION**

Company: SSU / Osceola / Lake Ajoy Estates  
Docket No.: 950485  
Last Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by  
a registered professional engineer showing the cost, by  
Uniform System of Accounting account numbers, and  
capacity of proposed plant expansion

FPSC  
Schedule No. 16 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

<u>Line No.</u>	<u>Description</u>
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.



**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Osceola / Lake Aley Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical  Projected

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
 Schedule No. 17 (w)  
 Page 1 of 1  
 Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Osceola / Lake Aley Estates

Docket No.: 950495

Test Year Ended: 12/31/98

Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC

Schedule No. 18 (w)

Page 1 of 1

Preparer: Bliss

(1)

Line  
No.

Description

1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Osceola / Lake Ajoy Estates  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

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Line No.	Water Treatment Plant / Distribution Mains
----------	--

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- |   |   |
|---|---|
| 1 | Please refer to D-Schedules in the minimum filing requirements. |
| 2 | Future expansions will be financed through a combination of     |
| 3 | debt and equity, as appropriate.                                |
| 4 |   |

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Seminole / Lake Brantley  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$1,797.69	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$7.02	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$119.14	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.63	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1 - 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1 - 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(8) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (8/8" meter)</b>	<b>\$225.00</b>	<b>\$2,149.83</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Seminole / Lake Brantley  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bias

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$158,532	\$18,468	\$8,111	\$3,011	\$184,123	Sch. 6 (w) p 1
2	Land	\$176				\$176	Sch. 6 (w) p 1
3	Depreciable Assets	\$158,356	\$18,468	\$8,111	\$3,011	\$183,947	
4	Accumulated Depreciation to Date	\$21,043	\$5,479	\$3,203	\$1,280	\$31,004	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$21,043	\$9,447	\$3,203	\$1,280	\$34,972	
6	Net Plant at Design Capacity	\$137,490	\$7,021	\$2,908	\$1,732	\$149,150	
7	Transmission & Distribution / Collection Lines		\$18,468			\$18,468	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			8.94%	
9	CIAC to Date	\$0	\$15,135	\$490	\$81	\$15,706	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$9,243	\$114	\$1	\$9,358	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$12,890	\$114	\$1	\$13,005	
12	Future Customers (ERC) to be Connected	0	5	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	4.34%	2.33%			4.15%	Sch. 6 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	1.88%	
16	Requested Service Availability Charge Per ERC	\$1,797.69	\$119.14	\$90.00	\$143.00	\$2,149.83	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	39.68%	N/A	N/A	2.50%	
18	Minimum Service Availability Charge Per ERC					\$22,334.06	
19	Level of CIAC at Design Capacity					8.94%	
20	Maximum Service Availability Charge Per ERC					\$229,152.94	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	69	73	67	67	69	Sch. 11 (w)
23	Current No. of Customers	69	68	67	67	67	Sch. 11 (w)
24	Annual Growth	1	1	N/A	N/A	1	Sch. 11 (w)
25	Calculation of Z	0	1	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	10.33	N/A	N/A	0.97	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Seminole / Lake Brantley  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 3 (w)  
Page 1 of 1  
Preparer: Bjjas

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Plant (Excluding General Plant)	\$158,532	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$21,043)</u>	Sch. 7 (w)
3	Net Plant In Service	\$137,490	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$137,490	
6	1996 ERCs	<u>67</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	2	Sch. 12 (w)
8	Total ERCs	69	
9	Net Plant Per ERC	\$1,997	
10	Less: Utility Investment 10.00%	<u>(\$200)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$1,798</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 256 Gallons Per ERC)	<u>\$7.02</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption in Gallons	6,298,452	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	67	Sch. 10 (w)
15	Consumption Per ERC	93,541	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>256</u>	

**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
**- Based on Used and Useful Historical Plant -**

Company: SSU / Seminole / Lake Brantley  
Docket No.: 950485  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 4 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Mains	\$18,488	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$5,479)</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$10,989	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$10,989	
6	1996 ERCs	<u>67</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$163	
8	Less: Utility Investment	27.00% <u>(\$44)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$119</u>	
10	Proposed Main Extension Fee Per Foot (73 feet per lot)	<u>\$1.63</u>	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	4,945	Annual Report
12	B. Number of Lots	67	Sch. 11 (w)
13	C. Feet per Lot (A/B)	73	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Seminole / Lake Brantley  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (i) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials							
	a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
3	b. Meter	1	\$24.91	\$40.81	\$68.37	\$190.80	\$256.52	At Cost
4	c. Couplings (Brass)	2	\$3.06	\$3.06	\$5.09	\$20.87	\$24.38	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
6	3. A & G Overhead Rate (18.78%) *		\$6.41	\$9.08	\$13.94	\$38.60	\$50.28	At Cost
7	Total		\$89.85	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
8	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$355.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
11	b. Corporation Stop	1	\$10.60	\$10.60	\$16.70	\$44.52	\$65.72	At Cost
12	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
13	d. Curb Stop / Comp. eda	2	\$25.44	\$25.44	\$35.94	\$89.78	\$127.20	At Cost
14	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	3. A & G Overhead Rate (18.78%)		\$13.05	\$13.05	\$18.39	\$31.63	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.66	\$340.66	\$426.82	At Cost
17	Proposed (Each)		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
20	b. Corporation Stop	1	\$10.60	\$10.60	\$16.70	\$44.52	\$65.72	At Cost
21	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
22	d. Curb Stop / Comp. eda	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (18.78%)		\$8.59	\$8.59	\$10.17	\$18.39	\$22.48	At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.67	\$276.94	At Cost
25	Proposed (Each)		\$180.00	\$150.00	\$191.00	\$235.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$154.00	\$202.80	\$245.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650



**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Seminole / Lake Brantley  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Blise

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.86	3.68	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.80	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Seminole / Lake Brantley  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchisees	756	756				MFR Vol. 3, Book 1, A-5
4	339.1 Other Plant & Miscellaneous	1,028	1,028				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	18	18				
7	304.2 Structures & Improvements	6,126	6,126				
8	305.2 Collecting & Impounding reservoirs	3	3				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	1,990	1,990				
11	308.2 Infiltration Galleries & Tunnets	0	0				
12	309.2 Supply Mains	305	305				
13	310.2 Power Generation Equipment	7	7				
14	311.2 Pumping Equipment	33,527	33,527				
15	339.2 Other Plant & Miscellaneous	-8	-8				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	2,657	2,657				
18	304.3 Structures & Improvements	21,309	21,309				
19	320.3 Water Treatment Equipment	69,638	69,638				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	158	158				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	1	1				
24	304.4 Structures & Improvements	1	1				
25	330.4 Distribution Reservoirs	922	922				
26	331.4 Transmission & Distribution	16,418		16,418			
27	333.4 Services	3,011				3,011	
28	334.4 Meters & Meter Installation	6,111			6,111		
29	335.4 Hydrants	50		50			
30	339.4 Other Plant & Miscellaneous	95	95				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	189					
33	304.5 Structures & Improvements	1,922					
34	340.5 Office Furniture & Equipment	1,188					
35	340.51 Computer Equipment	3,162					
36	341.5 Transportation Equipment	1,624					
37	342.5 Stores Equipment	17					
38	343.5 Tools, Shop & Garage Equipment	662					
39	344.5 Laboratory Equipment	600					
40	345.5 Power Operated Equipment	758					
41	346.5 Communication Equipment	344					
42	347.5 Miscellaneous Equipment	155					
43	348.5 Other Tangible Plant	291					
44	Subtotal	195,235	158,532	16,468	6,111	3,011	
45	Future Costs / CVP	0	0	0	0	0	
46	Total	195,235	158,532	16,468	6,111	3,011	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Seminole / Lake Brantley  
 Docket No.: 950495  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1986 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	195,235	158,532	18,488	6,111	3,011	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Seminole / Lake Brantley  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	350	350				MFR Vol. 3, Book 1, A-9
4	339.1 Other Plant & Miscellaneous	689	689				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	2,638	2,638				
8	305.2 Collecting & Impounding reservoirs	-1	-1				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	1,215	1,215				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Meins	170	170				
13	310.2 Power Generation Equipment	3	3				
14	311.2 Pumping Equipment	10,173	10,173				
15	339.2 Other Plant & Miscellaneous	-3	-3				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	908	908				
19	320.3 Water Treatment Equipment	5,479	5,479				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	3	3				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	-616	-616				
26	331.4 Transmission & Distribution	5,471		5,471			
27	333.4 Services	1,280				1,280	
28	334.4 Meters & Meter Installation	3,203			3,203		
29	335.4 Hydrants	8		8			
30	339.4 Other Plant & Miscellaneous	35	35				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	453					
34	340.5 Office Furniture & Equipment	587					
35	340.51 Computer Equipment	1,549					
36	341.5 Transportation Equipment	1,484					
37	342.5 Stores Equipment	6					
38	343.5 Tools, Shop & Garage Equipment	356					
39	344.5 Laboratory Equipment	107					
40	345.5 Power Operated Equipment	640					
41	346.5 Communication Equipment	178					
42	347.5 Miscellaneous Equipment	44					
43	348.5 Other Tangible Plant	206					
44	Total	36,593	21,043	5,479	3,203	1,280	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Seminole / Lake Brantley  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchisee	19	19				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	41	41				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	188	188				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other intakes	0	0				
10	307.2 Wells & Springs	86	86				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	9	9				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	1,678	1,678				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	648	648				
19	320.3 Water Treatment Equipment	4,079	4,079				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	6	6				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	25	25				
26	331.4 Transmission & Distribution	383		383			
27	333.4 Services	75				75	
28	334.4 Meters & Meter Installation	308			308		
29	335.4 Hydrants	1		1			
30	339.4 Other Plant & Miscellaneous	4	4				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	48					
34	340.5 Office Furniture & Equipment	79					
35	340.51 Computer Equipment	527					
36	341.5 Transportation Equipment	304					
37	342.5 Stores Equipment	1					
38	343.5 Tools, Shop & Garage Equipment	41					
39	344.5 Laboratory Equipment	40					
40	345.5 Power Operated Equipment	63					
41	346.5 Communication Equipment	34					
42	347.5 Miscellaneous Equipment	10					
43	348.5 Other Tangible Plant	29					
44	Total Depreciation Expense	8,698	8,757	384	308	75	
45	1996 Average Depreciable Plant less Land	182,370	155,856	18,468	6,111	3,011	
46	Composite Depreciation Rate	4.82%	4.34%	2.33%	5.01%	2.48%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Seminole / Lake Brantley  
 Docket No.: 950495  
 Test Year Ended: 12/31/06  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchisee	0	0				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	0	0				Book 1, B-13
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
8	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
18	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	655	628	0	25	2	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	

**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Seminole / Lake Brantley  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (f).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3. Book 1, A-12, A-14
2	Line/Main Extensions	0	0	
3	Meter Installation Fees	490	114	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	15,135	9,243	
6	Service Installation Fees	81	1	
7	<b>TOTAL WATER CIAC</b>	<b>15,706</b>	<b>9,358</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Seminole / Lake Brantley  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(B). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Meter Size	(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	67	1.0	67	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	18.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	67		67	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	18.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	<b>Total Number of ERCs</b>	67		67	



**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Seminole / Lake Brantley  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	67	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.022</u>	Note: (e)
3	Current ERCs Plus Margin Reserve	69	
4	Used & Useful Percentage	100.00%	Sch. 8 (w), p 2
5	Plant Capacity in ERCs	69	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
<b>Distribution Mains:</b>			
9	1996 ERCs	67	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.007</u>	Note: (e)
11	Current ERC's with Margin Reserve	68	
12	Permitted No. of Lots/ERC's @ 12/31/96	73	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	73	
15	Future ERCs	5	
18	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>10.33</u>	

Note (e): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Seminole / Lake Brantley  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1)	(2)	(3)	(4)
	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		67	
2	1997	1	68	Vol 6, Book 1
3	1998	1	69	Sch F-8
4	1999	1	69	
5	2000	1	69	
6	2001	1	70	
7	2002	1	70	
8	2003	1	71	
9	2004	1	71	
10	2005	1	72	
11	2006	1	72	
12	2007	1	73	
13	2008	1	73	

**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Seminole / Lake Brantley  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Blisa

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Seminole / Lake Brantley  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Seminole / Lake Brantley  
Docket No.: 950485  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Bliss

---

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Seminole / Lake Brantley  
Docket No.: 950495  
Test Year Ended: 12/31/86  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by  
a registered professional engineer showing the cost, by  
Uniform System of Accounting account numbers, and  
capacity of proposed plant expansion

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bias

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Seminole / Lake Brantley  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (q) if the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Seminole / Lake Brantley  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

---

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.



**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Seminole / Lake Brantley  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line  
No.

Water Treatment Plant / Distribution Mains

- 1 Please refer to D-Schedules in the minimum filing requirements.
- 2 Future expansions will be financed through a combination of
- 3 debt and equity, as appropriate.
- 4

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Orange / Lake Conway Park  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$96.67	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.27	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$69.17	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.65	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$388.64</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Orange / Lake Conway Park  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$10,703	\$17,945	\$6,065	\$946	\$35,659	Sch. 6 (w) p 1
2	Land	\$1,975				\$1,975	Sch. 6 (w) p 1
3	Depreciable Assets	\$8,729	\$17,945	\$6,065	\$946	\$33,685	
4	Accumulated Depreciation to Date	\$4,351	\$7,282	\$2,532	\$69	\$14,234	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$4,351	\$8,640	\$2,532	\$69	\$15,592	
6	Net Plant at Design Capacity	\$6,352	\$9,305	\$3,533	\$877	\$20,067	
7	Transmission & Distribution / Collection Lines		\$17,945			\$17,945	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			50.32%	
9	CIAC to Date	\$0	\$157	\$283	\$0	\$440	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$49	\$116	\$0	\$165	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$81	\$116	\$0	\$177	
12	Future Customers (ERC) to be Connected	0	3	0	0	2	Sch. 11 (w)
13	Composite Depreciation Rate	2.97%	2.33%			2.57%	Sch. 6 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	3.53%	
16	Requested Service Availability Charge Per ERC	\$66.67	\$89.17	\$90.00	\$143.00	\$388.84	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	4.03%	N/A	N/A	5.15%	
18	Minimum Service Availability Charge Per ERC					\$4,961.28	
19	Level of CIAC at Design Capacity					50.32%	
20	Maximum Service Availability Charge Per ERC					\$7,459.01	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	86	89	88	88	88	Sch. 11 (w)
23	Current No. of Customers	86	86	86	86	88	Sch. 11 (w)
24	Annual Growth	0	1	N/A	N/A	0	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	3.25	N/A	N/A	2.04	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Orange / Lake Conway Park  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 3 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Plant (Excluding General Plant)	\$10,703	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$4,351)</u>	Sch. 7 (w)
3	Net Plant In Service	\$6,352	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$6,352	
6	1996 ERCs	<u>86</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	0	Sch. 12 (w)
8	Total ERCs	86	
9	Net Plant Per ERC	\$74	
10	Less: Utility Investment 10.00%	<u>(\$7)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$67</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 243 Gallons Per ERC)	<u>\$0.27</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption in Gallons	7,595,165	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	86	Sch. 10 (w)
15	Consumption Per ERC	88,573	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>243</u>	

**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
 - Based on Used and Useful Historical Plant -

Company: SSU / Orange / Lake Conway Park  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (s) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 4 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Mains	\$17,945	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$7,282)</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$10,663	
4	Used & Useful %	<u>98.2%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$10,474	
6	1996 ERCs	<u>86</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$122	
8	Less: Utility Investment	27.00% <u>(\$33)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$89</u>	
10	Proposed Main Extension Fee Per Foot (54 feet per lot)	<u>\$1.65</u>	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	4,600	Annual Report
12	B. Number of Lots	86	Sch. 11 (w)
13	C. Feet per Lot (A/B)	54	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Orange / Lake Conway Park  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
3	b. Meter	1	\$24.91	\$40.81	\$68.37	\$190.80	\$256.52	At Cost
4	c. Couplings (Brass)	2	\$3.66	\$3.66	\$5.09	\$20.87	\$24.38	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
6	3. A & G Overhead Rate (18.78%) *		\$6.41	\$9.08	\$13.94	\$38.60	\$50.26	At Cost
7	Total		\$89.85	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
8	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$388.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials a. Tapping Saddle 8"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
11	b. Corporation Stop	1	\$10.80	\$10.80	\$16.70	\$44.52	\$65.72	At Cost
12	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
13	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$69.78	\$127.20	At Cost
14	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	3. A & G Overhead Rate (18.78%)		\$13.05	\$13.05	\$16.39	\$31.83	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.66	\$340.68	\$426.82	At Cost
17	Proposed (Each)		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials a. Tapping Saddle 8"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
20	b. Corporation Stop	1	\$10.80	\$10.80	\$16.70	\$44.52	\$65.72	At Cost
21	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
22	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (18.78%)		\$6.59	\$6.59	\$10.17	\$16.39	\$22.46	At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.87	\$278.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$191.00	\$236.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$154.00	\$202.50	\$245.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Orange / Lake Conway Park  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.80	258.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.56	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
8	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.60	10.60	16.70	44.52	65.72	At Cost
6	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Orange / Lake Conway Park  
 Docket No.: 850495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of every existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	401	401				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	182	182				Book 1, A-5
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	1,771	1,771				
7	304.2 Structures & Improvements	-1	-1				
8	305.2 Collecting & impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	1	1				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	1,011	1,011				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	204	204				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	2	2				
24	304.4 Structures & Improvements	1	1				
25	330.4 Distribution Reservoirs	7,003	7,003				
26	331.4 Transmission & Distribution	17,787		17,787			
27	333.4 Services	946				946	
28	334.4 Meters & Meter Installation	6,085			6,085		
29	335.4 Hydrants	159		159			
30	339.4 Other Plant & Miscellaneous	129	129				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	243					
33	304.5 Structures & Improvements	2,475					
34	340.5 Office Furniture & Equipment	1,530					
35	340.51 Computer Equipment	4,072					
36	341.5 Transportation Equipment	2,349					
37	342.5 Stores Equipment	22					
38	343.5 Tools, Shop & Garage Equipment	853					
39	344.5 Laboratory Equipment	773					
40	345.5 Power Operated Equipment	977					
41	346.5 Communication Equipment	443					
42	347.5 Miscellaneous Equipment	199					
43	348.5 Other Tangible Plant	375					
44	Subtotal	48,970	10,703	17,945	6,085	946	
45	Future Costs / CWP	0	0	0	0	0	
46	Total	48,970	10,703	17,945	6,085	946	



SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Orange / Lake Conway Park  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1998 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	318		318			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	348.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	318	0	318	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	318	0	318	0	0	
47	Total Net Plant	49,970	10,703	17,945	6,065	946	
48	Used & Useful Percentage	99%	100%	98%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Orange / Lake Conway Park  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchisees	164	164				MFR Vol. 3, Book 1, A-9
4	339.1 Other Plant & Miscellaneous	58	58				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	23	23				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	4	4				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	4,070	4,070				
26	331.4 Transmission & Distribution	7,214		7,214			
27	333.4 Services	69					
28	334.4 Meters & Meter Installation	2,532			2,532		
29	335.4 Hydrants	68		68			
30	339.4 Other Plant & Miscellaneous	32	32				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	583					
34	340.5 Office Furniture & Equipment	756					
35	340.51 Computer Equipment	1,994					
36	341.5 Transportation Equipment	1,885					
37	342.5 Stores Equipment	8					
38	343.5 Tools, Shop & Garage Equipment	458					
39	344.5 Laboratory Equipment	138					
40	345.5 Power Operated Equipment	824					
41	346.5 Communication Equipment	229					
42	347.5 Miscellaneous Equipment	57					
43	348.5 Other Tangible Plant	265					
44	<b>Total</b>	<b>21,431</b>	<b>4,351</b>	<b>7,282</b>	<b>2,532</b>	<b>69</b>	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Orange / Lake Conway Park  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bias

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Expansion	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchisees	10	10				MFR Vol. 3, Book 1, B-13
4	339.1 Other Plant & Miscellaneous	7	7				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	46	46				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	6	6				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	189	189				
26	331.4 Transmission & Distribution	414		414			
27	333.4 Services	24				24	
28	334.4 Meters & Meter Installation	303			303		
29	335.4 Hydrants	4		4			
30	339.4 Other Plant & Miscellaneous	5	5				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	62					
34	340.5 Office Furniture & Equipment	102					
35	340.51 Computer Equipment	879					
36	341.5 Transportation Equipment	392					
37	342.5 Stores Equipment	1					
38	343.5 Tools, Shop & Garage Equipment	53					
39	344.5 Laboratory Equipment	52					
40	345.5 Power Operated Equipment	61					
41	346.5 Communication Equipment	44					
42	347.5 Miscellaneous Equipment	13					
43	348.5 Other Tangible Plant	37					
44	Total Depreciation Expense	<u>2,526</u>	<u>285</u>	<u>418</u>	<u>303</u>	<u>24</u>	
45	1996 Average Depreciable Plant less Land	<u>47,954</u>	<u>8,929</u>	<u>17,845</u>	<u>6,065</u>	<u>946</u>	
46	Composite Depreciation Rate	<u>5.27%</u>	<u>2.97%</u>	<u>2.33%</u>	<u>5.00%</u>	<u>2.54%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Orange / Lake Conway Park  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	0	0				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	0	0				Book 1, B-13
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	12			12		
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0				0	
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	12	0	12	0	0	
46	CIAC Amortization Expense	18	0	4	14	0	
47	Non Used & Useful Percentage	1%	0%	2%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	

**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Orange / Lake Conway Park  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	157	49	
3	Meter Installation Fees	283	116	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	0	0	
7	<b>TOTAL WATER CIAC</b>	<b>440</b>	<b>165</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Orange / Lake Conway Park  
 Docket No.: 850495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1998 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	86	1.0	86	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	86		86	
<b>Genera/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	Total Number of ERCs	86		86	

**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Orange / Lake Conway Park  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Blisa

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	86	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.000</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	86	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	86	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	0	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
<b>Distribution Mains:</b>			
9	1996 ERCs	86	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.000</u>	Note: (a)
11	Current ERC's with Margin Reserve	86	
12	Permitted No. of Lots/ERC's @ 12/31/96	69	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	69	
15	Future ERCs	3	
16	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>3.25</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Orange / Lake Conway Park  
 Docket No.: 950495  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1986		86	Vol 6, Book 1 Sch F-8
2	1997	0	86	
3	1998	0	86	
4	1999	0	86	
5	2000	0	86	
6	2001	0	86	
7	2002	0	86	
8	2003	0	86	
9	2004	0	86	
10	2005	0	86	
11	2006	0	86	
12	2007	0	86	
13	2008	0	86	
14	2009	0	86	
15	2010	0	86	
16	2011	0	86	
17	2012	0	86	
18	2013	0	86	
19	2014	0	86	
20	2015	0	86	
21	2016	0	86	
22	2017	0	86	
23	2018	0	86	
24	2019	0	86	
25	2020	0	86	
26	2021	0	86	
27	2022	0	86	
28	2023	0	86	
29	2024	0	86	
30	2025	0	86	
31	2026	0	86	
32	2027	0	86	
33	2028	0	86	
34	2029	0	86	
35	2030	0	86	
36	2031	0	86	
37	2032	0	86	
38	2033	0	86	
39	2034	0	86	
40	2035	0	86	
41	2036	0	86	



**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Orange / Lake Conway Park

Docket No.: 950495

Test Year Ended: 12/31/96

Historical  Projected

Explanation: Rule 25-30.585 (4) (j) Provide a list of outstanding developer agreements.

FPSC

Schedule No. 13 (w)

Page 1 of 1

Preparer: Bias

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Orange / Lake Conway Park

Docket No.: 950495

Test Year Ended: 12/31/96

Historical  Projected

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC

Schedule No. 14 (w)

Page 1 of 1

Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Orange / Lake Conway Park  
Docket No.: 950495  
Test Year Ended: 12/31/86  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Blisa

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

**SCHEDULE OF PROPOSED PLANT EXPANSION**

Company: SSU / Orange / Lake Conway Park  
Docket No.: 850485  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by  
a registered professional engineer showing the cost, by  
Uniform System of Accounting account numbers, and  
capacity of proposed plant expansion

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bias

(1)

<u>Line No.</u>	<u>Description</u>
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Orange / Lake Conway Park  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (c) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Orange / Lake Conway Park  
Docket No.: 850495  
Test Year Ended: 12/31/86  
Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

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(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Orange / Lake Conway Park  
Docket No.: 850485  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FRSC  
Schedule No. 18  
Page 1 of 1  
Preparer: C. Bias

(1)

Line No.	Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropriate.
4	

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Seminole / Lake Harriet Estates  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$175.84	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.76	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$83.46	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.44	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(8) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (8/8" meter)</b>	<b>\$225.00</b>	<b>\$492.30</b>	



TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Seminole / Lake Harriet Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bias

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$87,822	\$53,362	\$26,127	\$12,246	\$179,558	Sch. 8 (w) p 1
2	Land	\$755				\$755	Sch. 6 (w) p 1
3	Depreciable Assets	\$87,067	\$53,362	\$26,127	\$12,246	\$178,803	
4	Accumulated Depreciation to Date	\$31,067	\$20,788	\$15,891	\$3,827	\$71,803	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$31,067	\$31,031	\$15,891	\$3,827	\$81,837	
6	Net Plant at Design Capacity	\$56,734	\$22,331	\$10,237	\$8,420	\$97,721	
7	Transmission & Distribution / Collection Lines		\$53,362			\$53,362	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			29.72%	
9	CIAC to Date	\$174	\$60,709	\$2,899	\$800	\$64,582	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$3	\$33,643	\$600	\$98	\$34,342	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$3	\$45,288	\$600	\$98	\$45,985	
12	Future Customers (ERC) to be Connected	0	15	0	0	6	Sch. 11 (w)
13	Composite Depreciation Rate	3.90%	2.32%			3.30%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	20.29%	
16	Requested Service Availability Charge Per ERC	\$175.64	\$83.46	\$90.00	\$143.00	\$492.30	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.30%	74.23%	N/A	N/A	21.79%	
18	Minimum Service Availability Charge Per ERC					\$1,903.83	
19	Level of CIAC at Design Capacity					29.72%	
20	Maximum Service Availability Charge Per ERC					\$9,969.83	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	290	302	285	285	295	Sch. 11 (w)
23	Current No. of Customers	290	287	285	285	285	Sch. 11 (w)
24	Annual Growth	2	2	N/A	N/A	2	Sch. 11 (w)
25	Calculation of Z	0	1	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	8.27	N/A	N/A	3.13	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Seminole / Lake Harriet Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 3 (w)  
 Page 1 of 1  
 Preparer: Bilas

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
<b>1996 Average Balance:</b>			
1	Gross Book Value - Plant (Excluding General Plant)	\$87,822	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$31,087)</u>	Sch. 7 (w)
3	Net Plant In Service	\$56,734	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$56,734	
6	1996 ERCs	<u>285</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	6	Sch. 12 (w)
8	Total ERCs	290	
9	Net Plant Per ERC	\$195	
10	Less: Utility Investment 10.00%	<u>(\$20)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$176</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 232 Gallons Per ERC)	<u>\$0.76</u>	
<b>Calculation of Gallons Per ERC</b>			
13	Total Consumption in Gallons	24,080,557	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	285	Sch. 10 (w)
15	Consumption Per ERC	84,543	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>232</u>	

**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
 - Based on Used and Useful Historical Plant -

Company: SSU / Seminole / Lake Harriet Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 4 (w)  
 Page 1 of 1  
 Preparer: Blise

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
<b>1996 Average Balance:</b>			
1	Gross Book Value - Mains	\$53,362	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$20,798)</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$32,565	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$32,565	
6	1996 ERCs	<u>285</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$114	
8	Less: Utility Investment	27.00% <u>(\$31)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$83</u>	
10	Proposed Main Extension Fee Per Foot (56 feet per lot)	<u>\$1.44</u>	
<b>Calculation of Feet Per Lot</b>			
11	A. Installed Footage of Distribution Mains	16,577	Annual Report
12	B. Number of Lots	265	Sch. 11 (w)
13	C. Feet per Lot (A/B)	56	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Seminola / Lake Harriet Estates  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Billis

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials							
	a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
3	b. Meter	1	\$24.91	\$40.81	\$66.37	\$190.80	\$256.52	At Cost
4	c. Couplings (Brass)	2	\$3.66	\$3.66	\$5.09	\$20.67	\$24.38	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
6	3. A & G Overhead Rate (16.76%)*		\$6.41	\$9.08	\$13.94	\$38.60	\$50.26	At Cost
7	<b>Total</b>		\$89.85	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
8	<b>Proposed</b>		\$90.00	\$110.00	\$140.00	\$300.00	\$385.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
11	b. Corporation Stop	1	\$10.80	\$10.80	\$16.70	\$44.52	\$65.72	At Cost
12	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
13	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$89.76	\$127.20	At Cost
14	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)		\$13.05	\$13.05	\$16.39	\$31.63	\$43.97	At Cost
16	<b>Total</b>		\$211.42	\$211.42	\$234.66	\$340.66	\$426.82	At Cost
17	<b>Proposed (Each)</b>		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
20	b. Corporation Stop	1	\$10.80	\$10.80	\$16.70	\$44.52	\$65.72	At Cost
21	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
22	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)		\$6.59	\$6.59	\$10.17	\$16.39	\$22.46	At Cost
24	<b>Total</b>		\$180.35	\$180.35	\$191.33	\$234.67	\$276.94	At Cost
25	<b>Proposed (Each)</b>		\$180.00	\$180.00	\$191.00	\$235.00	\$277.00	At Cost
26	<b>Avg. for Single &amp;</b>		\$143.00	\$143.00	\$154.00	\$202.50	\$245.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Seminole / Lake Harriet Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	6/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	16.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.88	3.88	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.80	10.80	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.81	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

**SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER**

Company: SSU / Seminole / Lake Harriet Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	2,108	2,108				MFR Vol. 3, Book 1, A-5
4	339.1 Other Plant & Miscellaneous	744	744				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	79	79				
7	304.2 Structures & Improvements	15,872	15,872				
8	305.2 Collecting & Impounding reservoirs	6,708	6,708				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	2,028	2,028				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	868	868				
13	310.2 Power Generation Equipment	30	30				
14	311.2 Pumping Equipment	14,767	14,767				
15	339.2 Other Plant & Miscellaneous	-36	-36				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	3,774	3,774				
18	304.3 Structures & Improvements	1,755	1,755				
19	320.3 Water Treatment Equipment	33,501	33,501				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	676	676				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	5	5				
24	304.4 Structures & Improvements	618	618				
25	330.4 Distribution Reservoirs	3,936	3,936				
26	331.4 Transmission & Distribution	47,567		47,567			
27	333.4 Services	12,246				12,246	
28	334.4 Meters & Meter Installation	26,127				26,127	
29	335.4 Hydrants	5,765		5,765	26,127		
30	339.4 Other Plant & Miscellaneous	389	389				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	805					
33	304.5 Structures & Improvements	8,212					
34	340.5 Office Furniture & Equipment	5,075					
35	340.51 Computer Equipment	13,510					
36	341.5 Transportation Equipment	7,794					
37	342.5 Stores Equipment	73					
38	343.5 Tools, Shop & Garage Equipment	2,829					
39	344.5 Laboratory Equipment	2,565					
40	345.5 Power Operated Equipment	3,240					
41	346.5 Communication Equipment	1,470					
42	347.5 Miscellaneous Equipment	661					
43	348.5 Other Tangible Plant	1,244					
44	Subtotal	227,037	67,822	53,382	26,127	12,246	
45	Future Costs / CWP	0	0	0	0	0	
46	Total	227,037	67,822	53,382	26,127	12,246	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Seminole / Lake Harriet Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1998 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	227,037	67,822	53,362	26,127	12,246	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Seminole / Lake Harriet Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	929	929				MFR Vol. 3, Book 1, A-9
4	339.1 Other Plant & Miscellaneous	414	414				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	8,591	8,591				
8	305.2 Collecting & Impounding reservoirs	3,136	3,136				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	1,141	1,141				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	418	418				
13	310.2 Power Generation Equipment	13	13				
14	311.2 Pumping Equipment	8,912	6,912				
15	339.2 Other Plant & Miscellaneous	-11	-11				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	483	483				
19	320.3 Water Treatment Equipment	7,901	7,901				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	14	14				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	356	356				
25	330.4 Distribution Reservoirs	654	654				
26	331.4 Transmission & Distribution	18,732		18,732			
27	333.4 Services	3,827				3,827	
28	334.4 Meters & Meter Installation	15,891			15,891		
29	335.4 Hydrants	2,066		2,066			
30	339.4 Other Plant & Miscellaneous	140	140				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	1,934					
34	340.5 Office Furniture & Equipment	2,509					
35	340.51 Computer Equipment	8,617					
36	341.5 Transportation Equipment	6,253					
37	342.5 Stores Equipment	27					
38	343.5 Tools, Shop & Garage Equipment	1,520					
39	344.5 Laboratory Equipment	458					
40	345.5 Power Operated Equipment	2,735					
41	346.5 Communication Equipment	781					
42	347.5 Miscellaneous Equipment	188					
43	348.5 Other Tangible Plant	880					
44	Total	95,484	31,087	20,799	15,891	3,827	



SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Seminole / Lake Harriet Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1998 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	53	53				MFR Vol. 3, Book 1, B-13
4	339.1 Other Plant & Miscellaneous	30	30				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	481	481				
8	305.2 Collecting & Impounding reservoirs	134	134				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	68	68				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	25	25				
13	310.2 Power Generation Equipment	2	2				
14	311.2 Pumping Equipment	738	738				
15	339.2 Other Plant & Miscellaneous	-1	-1				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	53	53				
19	320.3 Water Treatment Equipment	1,524	1,524				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	27	27				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	19	19				
25	330.4 Distribution Reservoirs	106	106				
26	331.4 Transmission & Distribution	1,109		1,109			
27	333.4 Services	306				306	
28	334.4 Meters & Meter Installation	1,308			1,308		
29	335.4 Hydrants	128		128			
30	339.4 Other Plant & Miscellaneous	18	18				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	205					
34	340.5 Office Furniture & Equipment	339					
35	340.51 Computer Equipment	2,252					
36	341.5 Transportation Equipment	1,299					
37	342.5 Stores Equipment	4					
38	343.5 Tools, Shop & Garage Equipment	177					
39	344.5 Laboratory Equipment	171					
40	345.5 Power Operated Equipment	270					
41	346.5 Communication Equipment	147					
42	347.5 Miscellaneous Equipment	44					
43	346.5 Other Tangible Plant	124					
44	Total Depreciation Expense	11,156	3,275	1,237	1,308	306	
45	1998 Average Depreciable Plant less Land	222,374	83,964	53,362	26,127	12,246	
46	Composite Depreciation Rate	5.02%	3.90%	2.32%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Seminole / Lake Harriet Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	0	0				MFR Vol. 3, Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	2,259	2,030	64	145	20	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	

**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Seminole / Lake Harriet Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (f).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	174	3	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	2,740	200	
3	Meter Installation Fees	2,899	600	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	57,969	33,443	
6	Service Installation Fees	800	98	
7	<b>TOTAL WATER CIAC</b>	<b>64,582</b>	<b>34,342</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Seminole / Lake Harriet Estates  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	267	1.0	267	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	18.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	267		267	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	15	1.0	15	
13	3/4"	0	1.5	0	
14	1"	1	2.5	3	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	18.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	16		18	
23	<b>Total Number of ERCs</b>	<b>283</b>		<b>265</b>	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

Company: SSU / Seminoles / Lake Harriet Estates  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	285	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.020</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	290	
4	Used & Useful Percentage	100.00%	Sch. 8 (w), p 2
5	Plant Capacity in ERCs	290	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	2	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
<b>Distribution Mains:</b>			
9	1996 ERCs	285	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.007</u>	Note: (a)
11	Current ERC's with Margin Reserve	287	
12	Permitted No. of Lots/ERC's @ 12/31/96	302	MFR Vol 8, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	302	
15	Future ERCs	15	
16	Projected Average Annual Growth in ERCs	2	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>8.27</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 8, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Seminole / Lake Harriet Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (r) A schedule  
 showing the projected growth rate for utilization  
 of the existing plant and line capacity and future  
 plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Blisa

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		285	Vol 6, Book 1 Sch F-8
2	1997	2	287	
3	1998	2	289	
4	1999	2	290	
5	2000	2	292	
6	2001	2	294	
7	2002	2	296	
8	2003	2	298	
9	2004	2	300	
10	2005	2	301	
11	2006	2	303	

**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Seminole / Lake Harriet Estates

Docket No.: 950495

Test Year Ended: 12/31/96

Historical  Projected

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC

Schedule No. 13 (w)

Page 1 of 1

Preparer: Bias

(1)

<u>Line No.</u>	<u>Description</u>
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Seminole / Lake Harriet Estates  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	



**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Seminole / Lake Harriet Estates

Docket No.: 950495

Test Year Ended: 12/31/86

Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC

Schedule No. 15 (w)

Page 1 of 1

Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

**SCHEDULE OF PROPOSED PLANT EXPANSION**

Company: SSU / Seminole / Lake Harriet Estates

Docket No.: 950485

Test Year Ended: 12/31/96

Historical  Projected

Explanation: Rule 25-30.565 (4) (c) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion

FPSC

Schedule No. 16 (w)

Page 1 of 1

Preparer: Bliss

(1)

<u>Line No.</u>	<u>Description</u>
1	
2	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.

**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Seminole / Lake Harriet Estates  
Docket No.: 950485  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bias

(1)

Line No.	Description
1 2	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Seminole / Lake Harriet Estates

Docket No.: 950485

Test Year Ended: 12/31/96

Historical  Projected

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC

Schedule No. 18 (w)

Page 1 of 1

Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Seminole / Lake Harriet Estates  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line  
No.

Water Treatment Plant / Distribution Mains

- 
- 1 Please refer to D-Schedules in the minimum filing requirements.
  - 2 Future expansions will be financed through a combination of
  - 3 debt and equity, as appropriate.
  - 4

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Citrus / Lakeside  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$2,047.91	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$9.85	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	N/A	\$231.86	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.89	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	ACTUAL COST	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	N/A	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	N/A	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	N/A	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	ACTUAL COST	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(8) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	\$0.00	\$2,512.57	

**TEST OF SERVICE AVAILABILITY CHARGES - WATER**

Company: SSU / Citrus / Lakeaide  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bias

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$266,849	\$68,561	\$9,729	\$804	\$345,743	Sch. 6 (w) p 1
2	Land	\$804				\$804	Sch. 6 (w) p 1
3	Depreciable Assets	\$266,244	\$68,561	\$9,729	\$804	\$345,138	
4	Accumulated Depreciation to Date	\$50,680	\$6,365	\$2,707	\$13	\$61,764	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$50,680	\$68,561	\$2,707	\$13	\$121,961	
6	Net Plant at Design Capacity	\$216,169	\$0	\$7,022	\$592	\$223,782	
7	Transmission & Distribution / Collection Lines		\$68,561			\$68,561	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			19.83%	
9	CIAC to Date	\$0	\$0	\$9,050	\$0	\$9,050	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$0	\$2,618	\$0	\$2,618	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$0	\$2,618	\$0	\$2,618	
12	Future Customers (ERC) to be Connected	0	163	0	0	33	Sch. 11 (w)
13	Composite Depreciation Rate	4.08%	2.33%			3.72%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	CTUAL COST	CTUAL COST	\$0.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	2.87%	
18	Requested Service Availability Charge Per ERC	\$2,047.91	\$231.66	\$90.00	\$143.00	\$2,512.57	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	100.00%	N/A	N/A	32.58%	
18	Minimum Service Availability Charge Per ERC					\$1,434.06	
19	Level of CIAC at Design Capacity					19.83%	
20	Maximum Service Availability Charge Per ERC					\$6,100.16	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	94	252	86	86	127	Sch. 11 (w)
23	Current No. of Customers	94	89	86	86	86	Sch. 11 (w)
24	Annual Growth	3	3	N/A	N/A	3	Sch. 11 (w)
25	Calculation of Z	0	104	N/A	N/A	7	
26	Number of Years to Design Capacity	0.00	54.40	N/A	N/A	11.12	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Citrus / Lakeside  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 3 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$286,849	Sch. 8 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$50,680)</u>	Sch. 7 (w)
3	Net Plant In Service	\$216,169	
4	Used & Useful %	<u>100.00%</u>	Sch. 8 (w) p 2
5	Net Plant - Used & Useful	\$216,169	
6	1996 ERCs	<u>86</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	9	Sch. 12 (w)
8	Total ERCs	95	
9	Net Plant Per ERC	\$2,275	
10	Less: Utility Investment 10.00%	<u>(\$228)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$2,048</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 208 Gallons Per ERC)	<u>\$9.85</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption in Gallons	8,532,769	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	86	Sch. 10 (w)
15	Consumption Per ERC	75,962	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>208</u>	



**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
**- Based on Used and Useful Historical Plant -**

Company: SSU / Citrus / Lakeside  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 4 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Mains	\$88,581	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$8,365)</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$80,197	
4	Used & Useful %	<u>45.3%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$27,291	
6	1996 ERCs	<u>86</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$317	
8	Less: Utility Investment	27.00% <u>(\$86)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$232</u>	
10	Proposed Main Extension Fee Per Foot (261 feet per lot)	<u>\$0.89</u>	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	22,461	Annual Report
12	B. Number of Lots	86	Sch. 11 (w)
13	C. Feet per Lot (A/B)	261	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Citrus / Lakeside  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (i) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials							
	a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
3	b. Meter	1	\$24.91	\$40.81	\$68.37	\$180.80	\$256.52	At Cost
4	c. Couplings (Brass)	2	\$3.88	\$3.88	\$5.09	\$20.87	\$24.38	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
6	3. A & G Overhead Rate (16.78%) *		\$8.41	\$9.08	\$13.94	\$36.80	\$50.26	At Cost
7	<b>Total</b>		<b>\$69.85</b>	<b>\$108.42</b>	<b>\$142.30</b>	<b>\$314.07</b>	<b>\$395.31</b>	<b>At Cost</b>
8	<b>Proposed</b>		<b>\$90.00</b>	<b>\$110.00</b>	<b>\$140.00</b>	<b>\$300.00</b>	<b>\$388.00</b>	<b>At Cost</b>
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
11	b. Corporation Stop	1	\$10.60	\$10.60	\$18.70	\$44.52	\$65.72	At Cost
12	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
13	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$89.78	\$127.20	At Cost
14	a. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	3. A & G Overhead Rate (16.78%)		\$13.05	\$13.05	\$18.39	\$31.63	\$43.97	At Cost
16	<b>Total</b>		<b>\$211.42</b>	<b>\$211.42</b>	<b>\$234.66</b>	<b>\$340.68</b>	<b>\$426.82</b>	<b>At Cost</b>
17	<b>Proposed (Each)</b>		<b>\$108.00</b>	<b>\$108.00</b>	<b>\$117.00</b>	<b>\$170.00</b>	<b>\$213.00</b>	<b>At Cost</b>
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
20	b. Corporation Stop	1	\$10.60	\$10.60	\$18.70	\$44.52	\$65.72	At Cost
21	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
22	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (16.78%)		\$8.59	\$8.59	\$10.17	\$18.39	\$22.48	At Cost
24	<b>Total</b>		<b>\$180.35</b>	<b>\$180.35</b>	<b>\$191.33</b>	<b>\$234.87</b>	<b>\$276.94</b>	<b>At Cost</b>
25	<b>Proposed (Each)</b>		<b>\$180.00</b>	<b>\$180.00</b>	<b>\$191.00</b>	<b>\$235.00</b>	<b>\$277.00</b>	<b>At Cost</b>
26	<b>Avg. for Single &amp;</b>		<b>\$143.00</b>	<b>\$143.00</b>	<b>\$164.00</b>	<b>\$202.50</b>	<b>\$248.00</b>	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Citrus / Lakeside  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.08					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.80	258.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.68	3.68	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	63.80	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 8.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Citrus / Lakeside  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	396	396				
7	304.2 Structures & Improvements	7,874	7,874				
8	305.2 Collecting & impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	18,468	18,468				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	56,920	56,920				
14	311.2 Pumping Equipment	22,387	22,387				
15	339.2 Other Plant & Miscellaneous	35,418	35,418				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	2,772	2,772				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	64,992	64,992				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	208	208				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	57,413	57,413				
26	331.4 Transmission & Distribution	68,545		68,545			
27	333.4 Services	604				604	
28	334.4 Meters & Meter Installation	9,729			9,729		
29	335.4 Hydrants	16		16			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	249					
33	304.5 Structures & Improvements	2,534					
34	340.5 Office Furniture & Equipment	1,566					
35	340.51 Computer Equipment	4,168					
36	341.5 Transportation Equipment	2,405					
37	342.5 Stores Equipment	23					
38	343.5 Tools, Shop & Garage Equipment	673					
39	344.5 Laboratory Equipment	791					
40	345.5 Power Operated Equipment	1,000					
41	346.5 Communication Equipment	454					
42	347.5 Miscellaneous Equipment	204					
43	348.5 Other Tangible Plant	384					
44	Subtotal	360,391	266,849	68,561	9,729	604	
45	Future Costs / CWP	0	0	0	0	0	
46	Total	360,391	266,849	68,561	9,729	604	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Citrus / Lakeside  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3.
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	37,478		37,478			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	37,478	0	37,478	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	37,478	0	37,478	0	0	
47	Total Net Plant	380,391	266,849	68,561	9,729	604	
48	Used & Useful Percentage	90%	100%	45%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Citrus / Lakeside  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1991 Average Acc. Dep	Plant Capacity	Main Extension	Meters	Service Installation	Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	1,047	1,047				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	2,540	2,540				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	9,250	9,250				
14	311.2 Pumping Equipment	3,639	3,639				
15	339.2 Other Plant & Miscellaneous	16,730	16,730				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	10,123	10,123				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	4	4				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	7,348	7,348				
26	331.4 Transmission & Distribution	6,365		6,365			
27	333.4 Services	13				13	
28	334.4 Meters & Meter Installation	2,707			2,707		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	597					
34	340.5 Office Furniture & Equipment	774					
35	340.51 Computer Equipment	2,042					
36	341.5 Transportation Equipment	1,929					
37	342.5 Stores Equipment	8					
38	343.5 Tools, Shop & Garage Equipment	489					
39	344.5 Laboratory Equipment	142					
40	345.5 Power Operated Equipment	844					
41	346.5 Communication Equipment	234					
42	347.5 Miscellaneous Equipment	58					
43	348.5 Other Tangible Plant	271					
44	Total	69,131	50,880	8,365	2,707	13	

**SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER**

Company: SSU / Citrus / Lakeside  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	239	239				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	615	615				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	2,846	2,846				
14	311.2 Pumping Equipment	1,119	1,119				
15	339.2 Other Plant & Miscellaneous	1,417	1,417				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	2,957	2,957				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	6	6				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	1,550	1,550				
26	331.4 Transmission & Distribution	1,597		1,597			
27	333.4 Services	15				15	
28	334.4 Meters & Meter Installation	486			486		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	63					
34	340.5 Office Furniture & Equipment	104					
35	340.51 Computer Equipment	695					
36	341.5 Transportation Equipment	401					
37	342.5 Stores Equipment	1					
38	343.5 Tools, Shop & Garage Equipment	55					
39	344.5 Laboratory Equipment	53					
40	345.5 Power Operated Equipment	83					
41	346.5 Communication Equipment	45					
42	347.5 Miscellaneous Equipment	14					
43	348.5 Other Tangible Plant	36					
44	Total Depreciation Expense	14,401	10,751	1,597	486	15	
45	1996 Average Depreciable Plant less Land	356,974	283,681	68,561	9,729	604	
46	Composite Depreciation Rate	4.03%	4.08%	2.33%	5.00%	2.48%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Citrus / Lakeside  
 Docket No.: 850495  
 Last Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	995		995			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	995	0	995	0	0	
46	CIAC Amortization Expense	453	0	0	453	0	
47	Non Used & Useful Percentage	10%	0%	55%	0%	0%	
48	Non Used & Useful Amortization Expense	47	0	0	0	0	



**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Citrus / Lakeside  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	0	0	
3	Meter Installation Fees	9,050	2,618	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	0	0	
7	<b>TOTAL WATER CIAC</b>	<b>9,050</b>	<b>2,618</b>	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

Company: SSU / Citrus / Lakeside  
 Docket No.: 950495  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	86	1.0	86	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	18.0	0	
7	4"	0	25.0	0	
8	8"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	86		86	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	18.0	0	
18	4"	0	25.0	0	
19	8"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	Total Number of ERCs	86		86	

**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Citrus / Lakeside  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1998 ERCs	86	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.098</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	94	
4	Used & Useful Percentage	100.00%	Sch. 8 (w), p 2
5	Plant Capacity In ERCs	94	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	3	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
<b>Distribution Mains:</b>			
9	1998 ERCs	86	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.033</u>	Note: (a)
11	Current ERC's with Margin Reserve	89	
12	Permitted No. of Lots/ERC's @ 12/31/98	252	MFR Vol 8, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/98	252	
15	Future ERCs	163	
16	Projected Average Annual Growth in ERCs	3	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>54.40</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 8, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Citrus / Lakeside  
 Docket No.: 950495  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Biles

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1986		86	
2	1987	3	89	
3	1988	3	92	
4	1989	3	95	
5	2000	3	98	
6	2001	3	101	
7	2002	3	104	
8	2003	3	107	
9	2004	3	110	
10	2005	3	113	
11	2006	3	116	
12	2007	3	119	
13	2008	3	122	
14	2009	3	125	
15	2010	3	126	
16	2011	3	131	
17	2012	3	134	
18	2013	3	137	
19	2014	3	140	
20	2015	3	143	
21	2016	3	146	
22	2017	3	149	
23	2018	3	152	
24	2019	3	155	
25	2020	3	158	
26	2021	3	161	
27	2022	3	164	
28	2023	3	167	
29	2024	3	170	
30	2025	3	173	
31	2026	3	176	
32	2027	3	179	
33	2028	3	182	
34	2029	3	185	
35	2030	3	188	
36	2031	3	191	
37	2032	3	194	
38	2033	3	197	
39	2034	3	200	
40	2035	3	203	
41	2036	3	206	

Vol 6, Book 1  
 Sch F-8

**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Citrus / Lakeside  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

**SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.**

Company: SSU / Citrus / Lakeside  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Citrus / Lakeside  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

**SCHEDULE OF PROPOSED PLANT EXPANSION**

Company: SSU / Citrus / Lakeside  
Docket No.: 950485  
Test Year Ended: 12/31/86  
Historical  Projected

Explanation: Rule 25-30.565 (4) (c) A detailed statement by  
a registered professional engineer showing the cost, by  
Uniform System of Accounting account numbers, and  
capacity of proposed plant expansion

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.



**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Citrus / Lakeside  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (q) if the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	
2	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Citrus / Lakeside  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Citrus / Lakeside  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.505 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line No.	Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropriate.
4	

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Clay / Lakeview Villas  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$621.92	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$5.27	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$93.62	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.77	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(8) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$948.54</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Clay / Lakeview Villas  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bias

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$13,898	\$2,590	\$1,868	\$1,410	\$19,767	Sch. 6 (w) p 1
2	Land	\$42				\$42	Sch. 8 (w) p 1
3	Depreciable Assets	\$13,856	\$2,590	\$1,868	\$1,410	\$19,725	
4	Accumulated Depreciation to Date	\$5,318	\$968	\$913	\$370	\$7,600	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$5,318	\$1,633	\$913	\$370	\$8,235	
6	Net Plant at Design Capacity	\$8,580	\$957	\$954	\$1,040	\$11,532	
7	Transmission & Distribution / Collection Lines		\$2,590			\$2,590	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			13.10%	
9	CIAC to Date	\$0	\$0	\$0	\$0	\$0	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$0	\$0	\$0	\$0	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	
12	Future Customers (ERC) to be Connected	0	11	0	0	2	Sch. 11 (w)
13	Composite Depreciation Rate	3.82%	2.32%			3.41%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	3.15%	
16	Requested Service Availability Charge Per ERC	\$621.92	\$93.62	\$80.00	\$143.00	\$946.54	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	90.71%	N/A	N/A	13.29%	
18	Minimum Service Availability Charge Per ERC					\$935.52	
19	Level of CIAC at Design Capacity					13.10%	
20	Maximum Service Availability Charge Per ERC					\$5,354.08	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	12	23	12	12	14	Sch. 11 (w)
23	Current No. of Customers	12	12	12	12	12	Sch. 11 (w)
24	Annual Growth	0	1	N/A	N/A	0	Sch. 11 (w)
25	Calculation of Z	0	1	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	10.56	N/A	N/A	1.66	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Clay / Lakeview Villas  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 3 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
	<b>1996 Average Balance:</b>		
1	Gross Book Value - Plant (Excluding General Plant)	\$13,898	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$5,318)</u>	Sch. 7 (w)
3	Net Plant In Service	\$8,580	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$8,580	
6	1996 ERCs	<u>12</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	0	Sch. 12 (w)
8	Total ERCs	12	
9	Net Plant Per ERC	\$891	
10	Less: Utility Investment 10.00%	<u>(\$69)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$822</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 118 Gallons Per ERC)	<u>\$5.27</u>	
	<b>Calculation of Gallons Per ERC</b>		
13	Total Consumption in Gallons	533,303	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	12	Sch. 10 (w)
15	Consumption Per ERC	42,951	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>118</u>	

**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
**- Based on Used and Useful Historical Plant -**

Company: SSU / Clay / Lakeview Villas  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (a) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 4 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1)	(2)	(3)
No.	Calculation of Proposed Main Extension Charges	Amount	Supporting Schedules
<b>1996 Average Balance:</b>			
1	Gross Book Value - Mains	\$2,590	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	(\$998)	Sch. 7 (w)
3	Net Plant In Service - Mains	\$1,592	
4	Used & Useful %	100.0%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$1,592	
6	1996 ERCs	12	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$126	
8	Less: Utility Investment	27.00% (\$35)	
9	Proposed Main Extension Fee Per ERC	\$94	
10	Proposed Main Extension Fee Per Foot (121 feet per lot)	\$0.77	
<b>Calculation of Feet Per Lot</b>			
11	A. Installed Footage of Distribution Mains	1,500	Annual Report
12	B. Number of Lots	12	Sch. 11 (w)
13	C. Feet per Lot (A/B)	121	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Clay / Lakeview Villas  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (t) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bias

Line No.	Descriptions	Unit	6/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
3	a. Meter Box (Standard)	1	\$24.91	\$40.81	\$68.37	\$190.80	\$256.52	At Cost
4	b. Meter	2	\$3.66	\$3.66	\$5.09	\$20.87	\$24.38	At Cost
5	c. Couplings (Bress)	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
6	d. Washers	2	\$6.41	\$9.08	\$13.94	\$38.60	\$50.26	At Cost
7	3. A & G Overhead Rate (18.78%) *							At Cost
7	<b>Total</b>		\$89.85	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
8	<b>Proposed</b>		\$90.00	\$110.00	\$140.00	\$300.00	\$385.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	6	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
11	a. Tapping Saddle 6"	1	\$10.80	\$10.80	\$18.70	\$44.52	\$65.72	At Cost
12	b. Corporation Stop	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
13	c. Poly Tubing (Hymol)	2	\$25.44	\$25.44	\$35.94	\$69.78	\$127.20	At Cost
14	d. Curb Stop / Comp. ada	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	e. U-Branch (Double Serv	1	\$13.05	\$13.05	\$18.39	\$31.63	\$43.97	At Cost
16	3. A & G Overhead Rate (18.78%)							At Cost
16	<b>Total</b>		\$211.42	\$211.42	\$234.66	\$340.66	\$428.62	At Cost
17	<b>Proposed (Each)</b>		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	6	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
20	a. Tapping Saddle 6"	1	\$10.80	\$10.80	\$18.70	\$44.52	\$65.72	At Cost
21	b. Corporation Stop	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
22	c. Poly Tubing (Hymol)	2	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	d. Curb Stop / Comp. ada	1	\$6.59	\$6.59	\$10.17	\$16.39	\$22.46	At Cost
24	3. A & G Overhead Rate (18.78%)							At Cost
24	<b>Total</b>		\$180.35	\$160.35	\$191.33	\$234.67	\$276.94	At Cost
25	<b>Proposed (Each)</b>		\$180.00	\$180.00	\$191.00	\$235.00	\$277.00	At Cost
26	<b>Avg. for Single &amp;</b>		\$143.00	\$143.00	\$154.00	\$202.50	\$245.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650



**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Clay / Lakeview Villas  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.68	3.68	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 8")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.60	10.80	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	83.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Clay / Lakeview Villas  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.595 (4) (a) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	269	269				MFR Vol. 3, Book 1, A-5
4	339.1 Other Plant & Miscellaneous	10	10				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	13	13				
7	304.2 Structures & Improvements	2,457	2,457				
8	305.2 Collecting & Impounding reservoirs	31	31				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	516	516				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	5	5				
13	310.2 Power Generation Equipment	2	2				
14	311.2 Pumping Equipment	3,917	3,917				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	1,167	1,167				
19	320.3 Water Treatment Equipment	1,177	1,177				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	29	29				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	4,282	4,282				
26	331.4 Transmission & Distribution	2,579		2,579			
27	333.4 Services	1,410				1,410	
28	334.4 Meters & Meter Installation	1,868			1,868		
29	335.4 Hydrants	11		11			
30	339.4 Other Plant & Miscellaneous	23	23				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	34					
33	304.5 Structures & Improvements	349					
34	340.5 Office Furniture & Equipment	218					
35	340.51 Computer Equipment	575					
36	341.5 Transportation Equipment	332					
37	342.5 Stores Equipment	3					
38	343.5 Tools, Shop & Garage Equipment	120					
39	344.5 Laboratory Equipment	109					
40	345.5 Power Operated Equipment	136					
41	348.5 Communication Equipment	63					
42	347.5 Miscellaneous Equipment	28					
43	348.5 Other Tangible Plant	53					
44	Subtotal	21,787	13,898	2,590	1,868	1,410	
45	Future Costs / CWP	0	0	0	0	0	
46	Total	21,787	13,898	2,590	1,868	1,410	

**SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER**

Company: SSU / Clay / Lakeview Villas  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	0	0				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	0	0				Book 1, A-5
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	21,787	13,898	2,500	1,868	1,410	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

**SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER**

Company: SSU / Clay / Lakeview Villas  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	34	34				MFR Vol. 3, Book 1, A-9
4	339.1 Other Plant & Miscellaneous	3	3				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	811	811				
8	305.2 Collecting & Impounding reservoirs	10	10				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	413	413				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	1,924	1,924				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	339	339				
19	320.3 Water Treatment Equipment	571	571				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	1	1				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	1,203	1,203				
26	331.4 Transmission & Distribution	998		998			
27	333.4 Services	370				370	
28	334.4 Meters & Meter Installation	913			913		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	10	10				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	82					
34	340.5 Office Furniture & Equipment	107					
35	340.51 Computer Equipment	282					
36	341.5 Transportation Equipment	286					
37	342.5 Stores Equipment	1					
38	343.5 Tools, Shop & Garage Equipment	65					
39	344.5 Laboratory Equipment	19					
40	345.5 Power Operated Equipment	116					
41	346.5 Communication Equipment	32					
42	347.5 Miscellaneous Equipment	8					
43	348.5 Other Tangible Plant	37					
44	<b>Total</b>	<b>8,815</b>	<b>5,318</b>	<b>998</b>	<b>913</b>	<b>370</b>	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Clay / Lakeview Villas  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Blisa

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	7	7				MFR Vol. 3, Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
8	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	74	74				
8	305.2 Collecting & Impounding reservoirs	1	1				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	17	17				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	196	166				
15	339.2 Other Plant & Miscellaneous	0	0				
18	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	35	35				
19	320.3 Water Treatment Equipment	54	54				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	1	1				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	118	116				
26	331.4 Transmission & Distribution	60		60			
27	333.4 Services	35				35	
28	334.4 Meters & Meter installation	93			93		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	1	1				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	9					
34	340.5 Office Furniture & Equipment	14					
35	340.51 Computer Equipment	96					
36	341.5 Transportation Equipment	55					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	8					
39	344.5 Laboratory Equipment	7					
40	345.5 Power Operated Equipment	11					
41	346.5 Communication Equipment	6					
42	347.5 Miscellaneous Equipment	2					
43	348.5 Other Tangible Plant	5					
44	Total Depreciation Expense	903	502	60	93	35	
45	1996 Average Depreciable Plant less Land	21,740	13,885	2,590	1,668	1,410	
46	Composite Depreciation Rate	4.15%	3.62%	2.32%	4.96%	2.48%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Clay / Lakeview Villas  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	306.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	0	0	0	0	0	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	

**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Clay / Lakeview Villas  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	0	0	
3	Meter Installation Fees	0	0	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	0	0	
7	<b>TOTAL WATER CIAC</b>	<b>0</b>	<b>0</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Clay / Lakeview Villas  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(B). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1998 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	12	1.0	12	MFR Vol. 5, 1998 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	18.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	12		12	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	18.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	<b>Total Number of ERCs</b>	12		12	



**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Clay / Lakeview Villages  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	12	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.000</u>	Note: (e)
3	Current ERCs Plus Margin Reserve	12	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity In ERCs	12	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	0	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
<b>Distribution Mains:</b>			
9	1996 ERCs	12	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.000</u>	Note: (a)
11	Current ERC's with Margin Reserve	12	
12	Permitted No. of Lots/ERC's @ 12/31/96	23	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	23	
15	Future ERCs	11	
16	Projected Average Annual Growth in ERCs	1	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>10.58</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Clay / Lakeview Villas  
 Docket No.: 950485  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		12	
2	1997	0	12	Vol 8, Book 1
3	1998	0	12	Sch F-8
4	1999	0	12	
5	2000	0	12	
8	2001	0	12	
7	2002	0	12	
8	2003	0	12	
9	2004	0	12	
10	2005	0	12	
11	2006	0	12	
12	2007	0	12	
13	2006	0	12	
14	2009	0	12	
15	2010	0	12	
18	2011	0	12	
17	2012	0	12	
18	2013	0	12	
19	2014	0	12	
20	2015	0	12	
21	2018	0	12	
22	2017	0	12	
23	2018	0	12	
24	2019	0	12	
25	2020	0	12	
26	2021	0	12	
27	2022	0	12	
28	2023	0	12	
29	2024	0	12	
30	2025	0	12	
31	2026	0	12	
32	2027	0	12	
33	2028	0	12	
34	2029	0	12	
35	2030	0	12	
36	2031	0	12	
37	2032	0	12	
38	2033	0	12	
39	2034	0	12	
40	2035	0	12	
41	2036	0	12	

**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Clay / Lakeview Villas  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bilas

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Clay / Lakeview Villas  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Cley / Lakeview Villas  
Docket No.: 950495  
Test Year Ended: 12/31/86  
Historical  Projected

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Clay / Lakeview Villis  
Docket No.: 950495  
Test Year Ended: 12/31/86  
Historical  Projected

Explanation: Rule 25-30.565 (4) (c) A detailed statement by  
a registered professional engineer showing the cost, by  
Uniform System of Accounting account numbers, and  
capacity of proposed plant expansion

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Clay / Lakeview Villas  
Docket No.: 950485  
Test Year Ended: 12/31/86  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Clay / Lakeview Villas  
Docket No.: 950485  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

---

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.



**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Clay / Lakeview Villas  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line No.	Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropriate.
4	

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Lee / Lehigh  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$199.82	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$2.06	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	N/A	\$387.48	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$5.70	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	ACTUAL COST	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	N/A	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	N/A	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	N/A	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	ACTUAL COST	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$0.00</b>	<b>\$820.30</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Lee / Lehigh  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$3,528,971	\$8,524,541	\$611,941	\$1,209,049	\$13,874,502	Sch. 6 (w) p 1
2	Land	\$191,608				\$191,608	Sch. 6 (w) p 1
3	Depreciable Assets	\$3,337,362	\$8,524,541	\$611,941	\$1,209,049	\$13,682,894	
4	Accumulated Depreciation to Date	\$1,062,170	\$2,044,734	\$215,065	\$388,616	\$3,710,588	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$1,580,801	\$2,044,734	\$215,065	\$388,616	\$4,229,219	
6	Net Plant at Design Capacity	\$1,948,170	\$6,479,807	\$396,876	\$820,431	\$9,645,283	
7	Transmission & Distribution / Collection Lines		\$8,524,541			\$8,524,541	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			81.44%	
9	CIAC to Date	\$3,362,947	\$825,381	\$280,430	\$96,599	\$4,365,337	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$1,346,921	\$32,476	\$32,649	\$3,397	\$1,415,443	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$1,869,528	\$32,476	\$32,649	\$3,397	\$1,938,050	
12	Future Customers (ERC) to be Connected	759	0	0	0	222	Sch. 11 (w)
13	Composite Depreciation Rate	3.87%	2.32%			2.78%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	CTUAL COST	CTUAL COST	\$0.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	25.17%	
18	Requested Service Availability Charge Per ERC	\$199.82	\$387.48	\$90.00	\$143.00	\$820.30	Sch. 1 (w)
17	Level of CIAC at Design Capacity	83.82%	9.15%	N/A	N/A	27.05%	
18	Minimum Service Availability Charge Per ERC					\$15,751.06	
19	Level of CIAC at Design Capacity					61.44%	
20	Maximum Service Availability Charge Per ERC					\$21,838.87	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	11,579	7,789	10,194	10,194	8,899	Sch. 11 (w)
23	Current No. of Customers	10,820	10,402	10,194	10,194	10,194	Sch. 11 (w)
24	Annual Growth	189	189	N/A	N/A	189	Sch. 11 (w)
25	Calculation of Z	60	0	N/A	N/A	0	
28	Number of Years to Design Capacity	4.01	0.00	N/A	N/A	1.18	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Lee / Lehigh  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 3 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$3,528,971	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$1,082,170)</u>	Sch. 7 (w)
3	Net Plant In Service	\$2,466,800	
4	Used & Useful %	<u>93.45%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$2,305,164	
6	1996 ERCs	<u>10,194</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	189	Sch. 12 (w)
8	Total ERCs	10,383	
9	Net Plant Per ERC	\$222	
10	Less: Utility Investment 10.00%	<u>(\$22)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$200</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 97 Gallons Per ERC)	<u>\$2.06</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption in Gallons	359,586,449	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	10,194	Sch. 10 (w)
15	Consumption Per ERC	35,278	
16	Divide by 365 Days	<u>385</u>	
17	Gallons Per Day Per ERC	<u>97</u>	

**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
 - Based on Used and Useful Historical Plant -

Company: SSU / Lee / Lehigh  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 4 (w)  
 Page 1 of 1  
 Preparer: Bias

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Mains	\$8,524,541	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$2,044,734)</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$8,479,807	
4	Used & Useful %	<u>83.5%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$5,410,587	
6	1996 ERCs	<u>10,194</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$531	
8	Less: Utility Investment	27.00% <u>(\$143)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$387</u>	
10	Proposed Main Extension Fee Per Foot (68 feet per lot)	<u>\$5.70</u>	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	692,643	Annual Report
12	B. Number of Lots	10,194	Sch. 11 (w)
13	C. Feet per Lot (A/B)	68	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Lee / Lehigh  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials							
	a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
3	b. Meter	1	\$24.91	\$40.81	\$68.37	\$190.80	\$258.52	At Cost
4	c. Couplings (Brass)	2	\$3.66	\$3.66	\$5.09	\$20.87	\$24.38	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
6	3. A & G Overhead Rate (16.76%) *		\$6.41	\$9.08	\$13.94	\$38.60	\$50.26	At Cost
7	Total		\$89.85	\$108.42	\$142.30	\$314.07	\$365.31	At Cost
8	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$365.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
11	b. Corporation Stop	1	\$10.80	\$10.80	\$16.70	\$44.52	\$65.72	At Cost
12	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
13	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$89.78	\$127.20	At Cost
14	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)		\$13.05	\$13.05	\$18.39	\$31.63	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.66	\$340.66	\$426.62	At Cost
17	Proposed (Each)		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
20	b. Corporation Stop	1	\$10.80	\$10.80	\$16.70	\$44.52	\$65.72	At Cost
21	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
22	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (16.78%)		\$8.59	\$8.59	\$10.17	\$16.39	\$22.46	At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.67	\$278.94	At Cost
25	Proposed (Each)		\$160.00	\$160.00	\$191.00	\$236.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$154.00	\$202.50	\$245.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Lee / Lehigh  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bilis

Line No.	Descriptions	Unit	8/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	88.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.66	3.66	5.09	20.67	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.69	63.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.69	13.69	13.89	13.69	13.69	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 8.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Lee / Lehigh  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extenselon	(5) Service & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	171,043	171,043				
7	304.2 Structures & Improvements	18,800	18,800				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	210,934	210,934				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	81,406	81,406				
13	310.2 Power Generation Equipment	76,406	76,406				
14	311.2 Pumping Equipment	224,682	224,682				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	15,000	15,000				
18	304.3 Structures & Improvements	697,526	697,526				
19	320.3 Water Treatment Equipment	1,506,422	1,506,422				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	20,565	20,565				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	1,500	1,500				
24	304.4 Structures & Improvements	87,283	87,283				
25	330.4 Distribution Reservoirs	439,404	439,404				
26	331.4 Transmission & Distribution	8,093,122		8,093,122			
27	333.4 Services	1,208,049				1,208,049	
28	334.4 Meters & Meter Installation	611,941			611,941		
29	335.4 Hydrants	431,419		431,419			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	24,522					
33	304.5 Structures & Improvements	250,015					
34	340.5 Office Furniture & Equipment	154,509					
35	340.51 Computer Equipment	411,290					
36	341.5 Transportation Equipment	237,277					
37	342.5 Stores Equipment	2,226					
38	343.5 Tools, Shop & Garage Equipment	86,118					
39	344.5 Laboratory Equipment	78,095					
40	345.5 Power Operated Equipment	98,831					
41	346.5 Communication Equipment	44,752					
42	347.5 Miscellaneous Equipment	20,120					
43	348.5 Other Tangible Plant	37,674					
44	Subtotal	<u>15,319,932</u>	<u>3,528,971</u>	<u>8,524,541</u>	<u>811,941</u>	<u>1,208,049</u>	
45	Future Costs / CWIP	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
46	Total	<u>15,319,932</u>	<u>3,528,971</u>	<u>8,524,541</u>	<u>811,941</u>	<u>1,208,049</u>	



SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Lee / Lehigh  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	207,331	207,331				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	23,904	23,904				
26	331.4 Transmission & Distribution	1,406,618		1,406,618			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	1,637,853	231,235	1,406,618	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	1,637,853	231,235	1,406,618	0	0	
47	Total Net Plant	15,319,932	3,528,971	6,524,541	611,941	1,209,049	
48	Used & Useful Percentage	89%	93%	63%	100%	100%	

**SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER**

Company: SSU / Lee / Lehigh  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1991 Average Acc. Dep	Plant Capacity	Main Extension	Meters	Service Installation	Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	0	0				Book 1, A-9
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	9,623	9,623				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	308.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	118,729	118,729				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	308.2 Supply Mains	32,579	32,579				
13	310.2 Power Generation Equipment	-11,348	-11,348				
14	311.2 Pumping Equipment	129,855	129,855				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	142,897	142,897				
19	320.3 Water Treatment Equipment	361,857	361,857				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	411	411				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	39,643	39,643				
25	330.4 Distribution Reservoirs	240,123	240,123				
26	331.4 Transmission & Distribution	1,831,057					
27	333.4 Services	388,618		1,831,057		388,618	
28	334.4 Meters & Meter Installation	215,065					
29	335.4 Hydrants	113,877		113,877	215,065		
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	58,691					
34	340.5 Office Furniture & Equipment	76,366					
35	340.51 Computer Equipment	201,453					
36	341.5 Transportation Equipment	190,357					
37	342.5 Stores Equipment	817					
38	343.5 Tools, Shop & Garage Equipment	46,264					
39	344.5 Laboratory Equipment	13,935					
40	345.5 Power Operated Equipment	83,289					
41	346.5 Communication Equipment	23,163					
42	347.5 Miscellaneous Equipment	5,730					
43	348.5 Other Tangible Plant	28,777					
44	Total	4,437,608	1,062,170	2,044,734	215,065	388,618	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Lee / Lehigh  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchisees	0	0				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	0	0				Book 1, B-13
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	509	509				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	7,024	7,024				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	1,756	1,756				
13	310.2 Power Generation Equipment	3,820	3,820				
14	311.2 Pumping Equipment	11,234	11,234				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	21,135	21,135				
19	320.3 Water Treatment Equipment	68,542	68,542				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	823	823				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	2,645	2,645				
25	330.4 Distribution Reservoirs	11,864	11,864				
26	331.4 Transmission & Distribution	188,570		188,570			
27	333.4 Services	30,226				30,226	
28	334.4 Meters & Meter Installation	30,597					
29	335.4 Hydrants	9,578		9,578	30,597		
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	6,250					
34	340.5 Office Furniture & Equipment	10,305					
35	340.51 Computer Equipment	88,582					
36	341.5 Transportation Equipment	39,554					
37	342.5 Stores Equipment	124					
38	343.5 Tools, Shop & Garage Equipment	5,382					
39	344.5 Laboratory Equipment	5,209					
40	345.5 Power Operated Equipment	6,216					
41	346.5 Communication Equipment	4,475					
42	347.5 Miscellaneous Equipment	1,342					
43	348.5 Other Tangible Plant	3,787					
44	Total Depreciation Expense	541,530	129,352	198,148	30,597	30,226	
45	1996 Average Depreciable Plant less Land	15,107,867	3,341,428	6,524,541	611,941	1,209,049	
48	Composite Depreciation Rate	3.56%	3.87%	2.32%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Lee / Lehigh  
 Docket No.: 050495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3.
3	302.1 Franchisees	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	12,416	12,416				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	1,423	1,423				
26	331.4 Transmission & Distribution	43,045		43,045			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	58,884	13,839	43,045	0	0	
48	CIAC Amortization Expense	161,918	131,312	14,167	14,022	2,415	
47	Non Used & Useful Percentage	11%	7%	17%	0%	0%	
46	Non Used & Useful Amortization Expense	17,310	8,604	2,338	0	0	

**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Lee / Lehigh  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (i) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (i).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	3,362,947	1,348,921	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	267,036	12,345	
3	Meter Installation Fees	280,430	32,649	
4	Contributed Lines	340,974	18,578	
5	Cont. Prpty Other than Lines	17,351	1,553	
6	Service Installation Fees	96,599	3,397	
7	<b>TOTAL WATER CIAC</b>	<b>4,385,337</b>	<b>1,415,443</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Lee / Lehigh  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (i) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	8,695	1.0	8,695	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	3	2.5	8	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	1	16.0	16	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	8,696		8,719	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	241	1.0	241	
13	3/4"	0	1.5	0	
14	1"	59	2.5	148	
15	1 1/2"	29	5.0	145	
16	2"	31	8.0	248	
17	3"	6	16.0	96	
18	4"	8	25.0	190	
19	6"	4	50.0	213	
20	8"	2	80.0	167	
21	10"	0	115.0	29	
22	Subtotal	380		1,475	
23	<b>Total Number of ERCs</b>	9,079		10,194	

**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Lee / Lehigh  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	10,194	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.061</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	10,820	
4	Used & Useful Percentage	93.45%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	11,579	
6	Future ERCs	759	
7	Projected Average Annual Growth in ERCs	169	Sch. 12 (w)
8	Number of Years to Design Capacity	4.01	
<b>Distribution Mains:</b>			
9	1996 ERCs	10,194	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.020</u>	Note: (a)
11	Current ERC's with Margin Reserve	10,402	
12	Permitted No. of Lots/ERC's @ 12/31/96	7,789	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	7,789	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	189	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>0.00</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 8, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Lee / Lehigh  
 Docket No.: 950495  
 Test Year Ended: 12/31/99  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		10,194	Vol 6, Book 1
2	1997	189	10,383	Sch F-8



**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Lee / Lehigh  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bliss

---

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Lee / Lehigh  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and deac. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Lee / Lehigh  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

**SCHEDULE OF PROPOSED PLANT EXPANSION**

Company: SSU / Lee / Lehigh  
Docket No.: 950485  
Test Year Ended: 12/31/86  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by  
a registered professional engineer showing the cost, by  
Uniform System of Accounting account numbers, and  
capacity of proposed plant expansion

FPSC  
Schedule No. 16 (w)  
Page 1 of 1  
Preparer: Bltas

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Lee / Lehigh  
Docket No.: 950485  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.585 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Lee / Lehigh  
Docket No.: 950495  
Test Year Ended: 12/31/06  
Historical  Projected

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

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(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Lee / Lehigh  
Docket No.: 950485  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line No.	Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropriate.
4	

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Martin / Lellen Heights  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Billas

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$343.65	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.24	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$114.93	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$2.05	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$891.59</b>	



TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Martin / Lilleni Heights  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$215,138	\$86,182	\$45,451	\$24,543	\$371,312	Sch. 6 (w) p 1
2	Land	\$1,035				\$1,035	Sch. 6 (w) p 1
3	Depreciable Assets	\$214,101	\$86,182	\$45,451	\$24,543	\$370,277	
4	Accumulated Depreciation to Date	\$62,172	\$23,913	\$17,794	\$16,783	\$120,662	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$62,172	\$42,533	\$17,794	\$16,783	\$139,282	
6	Net Plant at Design Capacity	\$152,964	\$43,648	\$27,658	\$7,760	\$232,030	
7	Transmission & Distribution / Collection Lines		\$86,162			\$86,162	Sch. 8 (w)
8	Minimum Level of CIAC		100.00%			23.21%	
9	CIAC to Date	\$72	\$112,018	\$13,840	\$300	\$126,030	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$2	\$49,970	\$7,567	\$6	\$57,545	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$2	\$74,172	\$7,567	\$6	\$61,747	
12	Future Customers (ERC) to be Connected	0	16	0	0	5	Sch. 11 (w)
13	Composite Depreciation Rate	3.84%	2.33%			3.41%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	19.50%	
16	Requested Service Availability Charge Per ERC	\$343.65	\$114.93	\$80.00	\$143.00	\$691.59	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.05%	80.41%	N/A	N/A	20.37%	
18	Minimum Service Availability Charge Per ERC					\$2,219.26	
19	Level of CIAC at Design Capacity					23.21%	
20	Maximum Service Availability Charge Per ERC					\$30,080.78	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	401	413	396	396	404	Sch. 11 (w)
23	Current No. of Customers	401	397	396	396	396	Sch. 11 (w)
24	Annual Growth	2	2	N/A	N/A	2	Sch. 11 (w)
25	Calculation of Z	0	2	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	9.29	N/A	N/A	2.66	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Martin / Lellan Heights  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 3 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
	<b>1996 Average Balance:</b>		
1	Gross Book Value - Plant (Excluding General Plant)	\$215,136	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$62,172)</u>	Sch. 7 (w)
3	Net Plant In Service	\$152,964	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$152,964	
6	1996 ERCs	<u>396</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	5	Sch. 12 (w)
8	Total ERCs	401	
9	Net Plant Per ERC	\$382	
10	Less: Utility Investment 10.00%	<u>(\$38)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$344</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 278 Gallons Per ERC)	<u>\$1.24</u>	
	<b>Calculation of Gallons Per ERC</b>		
13	Total Consumption in Gallons	40,142,831	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	396	Sch. 10 (w)
15	Consumption Per ERC	101,499	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>278</u>	

**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
**- Based on Used and Useful Historical Plant -**

Company: SSU / Martin / Leilani Heights  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (s) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 4 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	<u>1998 Average Balance:</u>		
1	Gross Book Value - Mains	\$86,182	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$23,913)</u>	Sch. 7 (w)
3	Net Plant In Service - Mains	\$62,269	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$62,269	
6	1996 ERCs	<u>396</u>	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$157	
8	Less: Utility Investment	27.00% <u>(\$43)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$115</u>	
10	Proposed Main Extension Fee Per Foot (56 feet per lot)	<u>\$2.05</u>	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	22,100	Annual Report
12	B. Number of Lots	396	Sch. 11 (w)
13	C. Feet per Lot (A/B)	56	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Martin / Lellani Heights  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bias

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
3	b. Meter	1	\$24.91	\$40.81	\$68.37	\$190.80	\$256.52	At Cost
4	c. Couplings (Brass)	2	\$3.66	\$3.66	\$5.09	\$20.87	\$24.38	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
8	3. A & G Overhead Rate (18.76%) *		\$6.41	\$9.08	\$13.94	\$38.60	\$50.26	At Cost
7	Total		\$89.65	\$108.42	\$142.30	\$314.07	\$395.31	At Cost
8	Proposed		\$90.00	\$110.00	\$140.00	\$300.00	\$385.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	8	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials a. Tapping Saddle 6"	1	\$22.28	\$22.28	\$22.28	\$22.28	\$22.28	At Cost
11	b. Corporation Stop	1	\$10.60	\$10.60	\$18.70	\$44.52	\$65.72	At Cost
12	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
13	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$69.78	\$127.20	At Cost
14	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	3. A & G Overhead Rate (18.76%)		\$13.05	\$13.05	\$16.39	\$31.83	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.66	\$340.66	\$428.82	At Cost
17	Proposed (Each)		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	6	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials a. Tapping Saddle 6"	1	\$22.28	\$22.28	\$22.28	\$22.28	\$22.28	At Cost
20	b. Corporation Stop	1	\$10.60	\$10.60	\$18.70	\$44.52	\$65.72	At Cost
21	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
22	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (18.76%)		\$8.59	\$8.59	\$10.17	\$16.39	\$22.46	At Cost
24	Total		\$180.35	\$180.35	\$191.33	\$234.87	\$278.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$191.00	\$235.00	\$277.00	At Cost
28	Avg. for Single &		\$143.00	\$143.00	\$164.00	\$202.60	\$245.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Martin / Lellani Heights  
 Docket No.: 950495  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	68.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.68	3.68	5.09	20.87	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.60	10.60	16.70	44.52	65.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.97	44.89	83.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 8.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Martin / Leilani Heights  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Bias

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3, Book 1, A-5
3	302.1 Franchises	1,288	1,288				
4	339.1 Other Plant & Miscellaneous	3,080	3,080				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	98	98				
7	304.2 Structures & Improvements	13,570	13,570				
8	305.2 Collecting & Impounding reservoirs	24,148	24,148				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	6,856	6,856				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	658	658				
13	310.2 Power Generation Equipment	58,007	58,007				
14	311.2 Pumping Equipment	34,394	34,394				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	118	118				
18	304.3 Structures & Improvements	16,832	16,832				
19	320.3 Water Treatment Equipment	18,440	18,440				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	937	937				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	2,756	2,756				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	35,401	35,401				
26	331.4 Transmission & Distribution	82,302		82,302			
27	333.4 Services	24,543				24,543	
28	334.4 Meters & Meter Installation	45,451			45,451		
29	335.4 Hydrants	3,880		3,880			
30	339.4 Other Plant & Miscellaneous	555	555				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	1,117					
33	304.5 Structures & Improvements	11,387					
34	340.5 Office Furniture & Equipment	7,037					
35	340.51 Computer Equipment	16,732					
36	341.5 Transportation Equipment	10,807					
37	342.5 Stores Equipment	101					
38	343.5 Tools, Shop & Garage Equipment	3,922					
39	344.5 Laboratory Equipment	3,557					
40	345.5 Power Operated Equipment	4,492					
41	348.5 Communication Equipment	2,038					
42	347.5 Miscellaneous Equipment	918					
43	348.5 Other Tangible Plant	1,725					
44	Subtotal	437,143	215,136	88,182	45,451	24,543	
45	Future Costs / CWP	0	0	0	0	0	
46	Total	437,143	215,136	88,182	45,451	24,543	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Martin / Lillani Heights  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 6 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchisee	0	0				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	0	0	0	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	0	0	0	0	0	
47	Total Net Plant	437,143	215,136	86,182	45,451	24,543	
48	Used & Useful Percentage	100%	100%	100%	100%	100%	

**SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER**

Company: SSU / Martin / Leilani Heights  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3, Book 1, A-9
3	302.1 Franchises	586	586				
4	339.1 Other Plant & Miscellaneous	1,712	1,712				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	6,899	6,899				
8	305.2 Collecting & Impounding reservoirs	9,910	9,910				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	3,593	3,593				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	-315	-315				
13	310.2 Power Generation Equipment	11,094	11,094				
14	311.2 Pumping Equipment	16,447	16,447				
15	339.2 Other Plant & Miscellaneous	0	0				
18	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	1,847	1,847				
19	320.3 Water Treatment Equipment	7,722	7,722				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	19	19				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	2,001	2,001				
26	331.4 Transmission & Distribution	18,126		18,126			
27	333.4 Services	16,783				16,783	
28	334.4 Meters & Meter Installation	17,794			17,794		
29	335.4 Hydrants	4,785		4,785			
30	339.4 Other Plant & Miscellaneous	858	858				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	2,682					
34	340.5 Office Furniture & Equipment	3,478					
35	340.51 Computer Equipment	9,175					
36	341.5 Transportation Equipment	8,670					
37	342.5 Stores Equipment	37					
38	343.5 Tools, Shop & Garage Equipment	2,107					
39	344.5 Laboratory Equipment	834					
40	345.5 Power Operated Equipment	3,792					
41	346.5 Communication Equipment	1,055					
42	347.5 Miscellaneous Equipment	261					
43	348.5 Other Tangible Plant	1,219					
44	<b>Total</b>	<b>153,773</b>	<b>62,172</b>	<b>23,913</b>	<b>17,794</b>	<b>16,783</b>	



**SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER**

Company: SSU / Martin / Leiland Heights  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Elias

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	32	32				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	123	123				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	411	411				
8	305.2 Collecting & Impounding reservoirs	483	483				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	228	228				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	308.2 Supply Mains	19	19				
13	310.2 Power Generation Equipment	2,800	2,800				
14	311.2 Pumping Equipment	1,720	1,720				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	571	571				
19	320.3 Water Treatment Equipment	748	748				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	37	37				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	958	958				
26	331.4 Transmission & Distribution	1,918		1,918			
27	333.4 Services	614				614	
28	334.4 Meters & Meter Installation	2,273			2,273		
29	335.4 Hydrants	86		86			
30	339.4 Other Plant & Miscellaneous	22	22				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	285					
34	340.5 Office Furniture & Equipment	489					
35	340.51 Computer Equipment	3,123					
36	341.5 Transportation Equipment	1,801					
37	342.5 Stores Equipment	6					
38	343.5 Tools, Shop & Garage Equipment	245					
39	344.5 Laboratory Equipment	237					
40	345.5 Power Operated Equipment	374					
41	346.5 Communication Equipment	204					
42	347.5 Miscellaneous Equipment	61					
43	348.5 Other Tangible Plant	172					
44	Total Depreciation Expense	20,018	8,150	2,004	2,273	614	
45	1996 Average Depreciable Plant less Land	433,057	212,186	86,182	45,451	24,543	
46	Composite Depreciation Rata	4.62%	3.84%	2.33%	5.00%	2.50%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Martin / Lellani Heights  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3, Book 1, B-13
3	302.1 Franchises	0	0				
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	0		0			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	348.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	0	0	0	0	0	
46	CIAC Amortization Expense	3,314	3	2,621	682	8	
47	Non Used & Useful Percentage	0%	0%	0%	0%	0%	
48	Non Used & Useful Amortization Expense	0	0	0	0	0	

**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Martin / Lellani Heights  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (i) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (i).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	1998 Average CIAC	1998 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	72	2	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	112,018	48,970	
3	Meter Installation Fees	13,640	7,567	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	300	8	
7	<b>TOTAL WATER CIAC</b>	<b>128,030</b>	<b>57,546</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Martin / Leilani Heights  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	396	1.0	396	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	18.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	396		396	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	18.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	<b>Total Number of ERCs</b>	<b>396</b>		<b>396</b>	

**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Martin / Leland Heights  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
<b>Water Treatment Plant:</b>			
1	1996 ERCs	398	Sch. 10 (w)
2	Margin Reserve Factor	1.013	Note: (a)
3	Current ERCs Plus Margin Reserve	401	
4	Used & Useful Percentage	100.00%	Sch. 8 (w), p 2
5	Plant Capacity in ERCs	401	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	2	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
<b>Distribution Mains:</b>			
9	1996 ERCs	398	Sch. 10 (w)
10	Margin Reserve Factor	1.004	Note: (a)
11	Current ERC's with Margin Reserve	397	
12	Permitted No. of Lots/ERC's @ 12/31/96	413	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	413	
15	Future ERCs	16	
16	Projected Average Annual Growth in ERCs	2	Sch. 12 (w)
17	Number of Years to Design Capacity	9.29	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Martin / Leilani Heights  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (r) A schedule  
 showing the projected growth rate for utilization  
 of the existing plant and line capacity and future  
 plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		396	Vol 6, Book 1 Sch F-8
2	1997	2	397	
3	1998	2	399	
4	1999	2	401	
5	2000	2	402	
6	2001	2	404	
7	2002	2	406	
8	2003	2	407	
9	2004	2	409	
10	2005	2	411	
11	2006	2	413	
12	2007	2	414	

**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Martin / Lellen Heights  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Martin / Lelani Heights  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and deac. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VII, Book 1.
2	
3	



**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Martin / Leland Heights  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FPSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

**SCHEDULE OF PROPOSED PLANT EXPANSION**

Company: SSU / Martin / Lellani Heights  
Docket No.: 950495  
Test Year Ended: 12/31/86  
Historical  Projected

Explanation: Rule 25-30.565 (4) (c) A detailed statement by  
a registered professional engineer showing the cost, by  
Uniform System of Accounting account numbers, and  
capacity of proposed plant expansion

FPSC  
Schedule No. 16 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Martin / Leiten Heights  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Martin / Lelani Heights  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

---

(1)

Line  
No.

Description

---

1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Martin / Lellani Heights  
Docket No.: 950485  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bliss

(1)

Line No.	Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropriate.
4	

**SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER  
FPSC CONVENTIONAL TREATMENT**

Company: SSU / Highlands / Leisure Lakes  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

FPSC  
Schedule No. 1 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	\$150.00	\$230.08	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$2.88	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$122.22	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$2.55	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 1"	\$100.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1- 1/2"	\$175.00	\$140.00	Sch. 5 (w)
8	Per Connection - 2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - Over 2"	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
10	Per Connection - 5/8" x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
11	Per Connection - 1"	N/A	\$143.00	Sch. 5 (w)
12	Per Connection - 1- 1/2"	N/A	\$154.00	Sch. 5 (w)
13	Per Connection - 2"	N/A	\$202.50	Sch. 5 (w)
14	Per Connection - Over 2"	N/A	Actual Cost	Sch. 5 (w)
15	<b>(5) Inspection Fee:</b>	N/A	N/A	
16	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$375.00</b>	<b>\$585.30</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Highlands / Leisure Lakes  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 2 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$108,304	\$71,874	\$18,299	\$17,820	\$216,298	Sch. 6 (w) p 1
2	Land	\$1,132				\$1,132	Sch. 6 (w) p 1
3	Depreciable Assets	\$107,172	\$71,874	\$18,299	\$17,820	\$215,168	
4	Accumulated Depreciation to Date	\$44,800	\$24,669	\$7,739	\$6,428	\$83,636	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$44,800	\$71,874	\$7,739	\$6,428	\$130,842	
6	Net Plant at Design Capacity	\$63,503	\$0	\$10,560	\$11,392	\$85,456	
7	Transmission & Distribution / Collection Lines		\$71,874			\$71,874	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			33.23%	
9	CIAC to Date	\$450	\$98,815	\$2,920	\$450	\$100,635	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$27,009	\$17,869	\$750	\$9	\$45,437	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$27,009	\$191,985	\$750	\$9	\$219,753	
12	Future Customers (ERC) to be Connected	0	140	0	0	56	Sch. 11 (w)
13	Composite Depreciation Rate	4.01%	2.31%			3.33%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	\$150.00	N/A	\$75.00	\$150.00	\$375.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	-41.82%	N/A	N/A	N/A	-127.55%	
16	Requested Service Availability Charge Per ERC	\$230.08	\$122.22	\$90.00	\$143.00	\$585.30	Sch. 1 (w)
17	Level of CIAC at Design Capacity	-41.82%	100.00%	N/A	N/A	-120.91%	
18	Minimum Service Availability Charge Per ERC					\$5,466.13	
19	Level of CIAC at Design Capacity					33.23%	
20	Maximum Service Availability Charge Per ERC					\$6,788.83	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	248	385	243	243	303	Sch. 11 (w)
23	Current No. of Customers	248	245	243	243	243	Sch. 11 (w)
24	Annual Growth	2	2	N/A	N/A	2	Sch. 11 (w)
25	Calculation of Z	0	128	N/A	N/A	29	
26	Number of Years to Design Capacity	0.00	77.91	N/A	N/A	31.08	Sch. 11 (w)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER**  
**- Based on Used & Useful Historical Plant -**

Company: SSU / Highlands / Leisure Lakes  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A summary schedule  
of how the proposed service availability charge was calculated.

FPSC  
Schedule No. 3 (w)  
Page 1 of 1  
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(4) Supporting Schedules
<b>1996 Average Balance:</b>			
1	Gross Book Value - Plant (Excluding General Plant)	\$108,304	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$44,800)</u>	Sch. 7 (w)
3	Net Plant In Service	\$63,503	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$63,503	
6	1996 ERCs	<u>243</u>	Sch. 10 (w)
7	3 Year Margin Reserve additional ERCs	5	Sch. 12 (w)
8	Total ERCs	248	
9	Net Plant Per ERC	\$256	
10	Less: Utility Investment 10.00%	<u>(\$26)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$230</u>	
12	Proposed Plant Capacity Fee Per Gallon ( 80 Gallons Per ERC)	<u>\$2.88</u>	
<b>Calculation of Gallons Per ERC</b>			
13	Total Consumption in Gallons	7,068,003	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	243	Sch. 10 (w)
15	Consumption Per ERC	29,086	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>80</u>	



**CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WATER**  
 - Based on Used and Useful Historical Plant -

Company: SSU / Highlands / Leisure Lakes  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A summary schedule  
 of how the proposed service availability charge was calculated.

FPSC  
 Schedule No. 4 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$71,874	Sch. 6 (w) p 1
2	Less: Accumulated Depreciation - Mains	(\$24,669)	Sch. 7 (w)
3	Net Plant in Service - Mains	\$47,205	
4	Used & Useful %	86.2%	Sch. 6 (w) p 2
5	Net Plant - Used & Useful	\$40,683	
6	1996 ERCs	243	Sch. 10 (w)
7	Net Plant Per ERC - Mains	\$167	
8	Less: Utility Investment	27.00% (\$45)	
9	Proposed Main Extension Fee Per ERC	\$122	
10	Proposed Main Extension Fee Per Foot (48 feet per lot)	\$2.55	
	<u>Calculation of Feet Per Lot</u>		
11	A. Installed Footage of Distribution Mains	11,725	Annual Report
12	B. Number of Lots	243	Sch. 11 (w)
13	C. Feet per Lot (A/B)	48	

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Highlands / Leisure Lakes  
 Docket No.: 950495  
 Test Year En Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>METER INSTALLATIONS:</b>								
1	1. Direct Labor (2 Persons x 1.5 Hours)	3	\$45.18	\$45.18	\$45.18	\$45.18	\$45.18	At Cost
2	2. Materials							
	a. Meter Box (Standard)	1	\$9.59	\$9.59	\$9.59	\$18.55	\$18.55	At Cost
3	b. Meter	1	\$24.91	\$40.81	\$68.37	\$190.80	\$256.52	At Cost
4	c. Couplings (Brass)	2	\$3.66	\$3.66	\$5.09	\$20.67	\$24.38	At Cost
5	d. Washers	2	\$0.10	\$0.10	\$0.13	\$0.27	\$0.42	At Cost
6	3. A & G Overhead Rate (16.76%)*		\$6.41	\$9.08	\$13.94	\$38.60	\$50.26	At Cost
7	Total		\$89.65	\$108.42	\$142.30	\$314.07	\$385.31	At Cost
6	Proposed		\$80.00	\$110.00	\$140.00	\$300.00	\$385.00	At Cost
<b>DOUBLE SERVICE INSTALLATIONS:</b>								
9	1. Direct Labor (2 persons x 4 hours)	6	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
10	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
11	b. Corporation Stop	1	\$10.80	\$10.80	\$16.70	\$44.52	\$65.72	At Cost
12	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$18.30	\$33.30	At Cost
13	d. Curb Stop / Comp. ada	2	\$25.44	\$25.44	\$35.94	\$89.78	\$127.20	At Cost
14	e. U-Branch (Double Serv	1	\$13.89	\$13.89	\$13.89	\$13.89	\$13.89	At Cost
15	3. A & G Overhead Rate (16.76%)		\$13.05	\$13.05	\$16.39	\$31.63	\$43.97	At Cost
16	Total		\$211.42	\$211.42	\$234.66	\$340.66	\$426.82	At Cost
17	Proposed (Each)		\$106.00	\$106.00	\$117.00	\$170.00	\$213.00	At Cost
<b>SINGLE SERVICE INSTALLATION:</b>								
18	1. Direct Labor (2 persons x 4 hours)	6	\$120.48	\$120.48	\$120.48	\$120.48	\$120.48	At Cost
19	2. Materials							
	a. Tapping Saddle 6"	1	\$22.26	\$22.26	\$22.26	\$22.26	\$22.26	At Cost
20	b. Corporation Stop	1	\$10.80	\$10.80	\$16.70	\$44.52	\$65.72	At Cost
21	c. Poly Tubing (Hymol)	30	\$5.70	\$5.70	\$9.00	\$16.30	\$33.30	At Cost
22	d. Curb Stop / Comp. ada	1	\$12.72	\$12.72	\$12.72	\$12.72	\$12.72	At Cost
23	3. A & G Overhead Rate (16.76%)		\$8.59	\$8.59	\$10.17	\$16.39	\$22.48	At Cost
24	Total		\$160.35	\$180.35	\$181.33	\$234.67	\$276.94	At Cost
25	Proposed (Each)		\$180.00	\$180.00	\$181.00	\$235.00	\$277.00	At Cost
26	Avg. for Single &		\$143.00	\$143.00	\$154.00	\$202.50	\$248.00	

A & G Overhead is only applied to the purchase of materials.  
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 650

**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER**

Company: SSU / Highlands / Leisure Lakes  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A schedule showing, by meter size, the cost of meters, connection fittings, meter boxes or enclosures and also showing sufficient data on labor and any other applicable costs to allow the determination of avg. cost.

FPSC  
 Schedule No. 5 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	Descriptions	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
<b>UNIT PRICES:</b>								
1	Direct Labor	Hour	15.06					
<b>Material for Meters</b>								
2	1. Meter	Each	24.91	40.81	66.37	190.80	256.52	At Cost
3	2. Meter Box (Standard)	Each	9.59	9.59	9.59	18.55	18.55	At Cost
4	3. Couplings (Brass)	Pair	3.66	3.66	5.09	20.87	24.38	At Cost
5	4. Washers (Rubber)	Each	0.10	0.10	0.13	0.27	0.42	At Cost
<b>Material for New Service</b>								
6	1. Tapping Saddle (Cost for 6")		22.26	22.26	22.26	22.26	22.26	At Cost
7	2. Corp Stop w/ Comp adaptor	Each	10.60	10.60	16.70	44.52	85.72	At Cost
8	3. Poly tubing (Hymol)	Foot	0.19	0.19	0.30	0.61	1.11	At Cost
9	4. Curb Stop w/ Comp adaptor	Each	12.72	12.72	17.87	44.89	63.60	At Cost
10	5. U-Branch (for Double Service)	Each	13.89	13.89	13.89	13.89	13.89	At Cost

**Notes:**

1. Labor includes insurance, fringe benefits, etc. at 34%.
2. Labor based on average of the min for grade 7 and midpoint of grade 12.  $(\$7.48 + \$15.00)/2$
3. Unit prices as quoted by reputed vendor in Orlando area.
4. Price of materials include applicable state sales tax of 6.00%

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Highlands / Leisure Lakes  
 Docket No.: 950495  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC  
 Schedule No. 6 (w)  
 Page 1 of 2  
 Preparer: Blies

Line No.	(1) Account No. and Name	(2) 1998 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	298	298				Book 1, A-5
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
8	303.2 Land & Land Rights	550	550				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	308.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	26,649	26,649				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	4,029	4,029				
13	310.2 Power Generation Equipment	22,092	22,092				
14	311.2 Pumping Equipment	18,742	18,742				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	8	8				
18	304.3 Structures & Improvements	1,720	1,720				
19	320.3 Water Treatment Equipment	14,947	14,947				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	582	582				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	2,387	2,387				
25	330.4 Distribution Reservoirs	16,300	16,300				
26	331.4 Transmission & Distribution	60,107		60,107			
27	333.4 Services	17,820				17,820	
28	334.4 Meters & Meter Installation	18,299			18,299		
29	335.4 Hydrants	11,768		11,768			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	694					
33	304.5 Structures & Improvements	7,077					
34	340.5 Office Furniture & Equipment	4,373					
35	340.51 Computer Equipment	11,642					
36	341.5 Transportation Equipment	6,716					
37	342.5 Stores Equipment	63					
38	343.5 Tools, Shop & Garage Equipment	2,438					
39	344.5 Laboratory Equipment	2,210					
40	345.5 Power Operated Equipment	2,792					
41	346.5 Communication Equipment	1,267					
42	347.5 Miscellaneous Equipment	570					
43	348.5 Other Tangible Plant	1,072					
44	Subtotal	257,211	108,304	71,874	18,299	17,820	
45	Futura Costs / CWIP	0	0	0	0	0	
46	Total	257,211	108,304	71,874	18,299	17,820	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: SSU / Highlands / Leisure Lakes  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	0	0				MFR Vol. 3,
4	339.1 Other Plant & Miscellaneous	0	0				Book 1, A-5
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	9,931		9,931			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Net Non Used & Useful	9,931	0	9,931	0	0	
45	Additional Non Used & Useful	0	0	0	0	0	
46	Total Net Non Used & Useful	9,931	0	9,931	0	0	
47	Total Net Plant	257,211	108,304	71,874	18,299	17,820	
48	Used & Useful Percentage	96%	100%	86%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: SSU / Highlands / Leisure Lakes  
 Docket No.: 950485  
 Test Year Ended: 12/31/98  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC  
 Schedule No. 7 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				
3	302.1 Franchises	36	36				MFR Vol. 3.
4	339.1 Other Plant & Miscellaneous	0	0				Book 1, A-9
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	3,085	3,085				
8	305.2 Collecting & Impounding reservoirs	1,851	1,851				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	13,008	13,008				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	230	230				
13	310.2 Power Generation Equipment	10,495	10,495				
14	311.2 Pumping Equipment	8,959	8,959				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	104	104				
19	320.3 Water Treatment Equipment	5,357	5,357				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	11	11				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	434	434				
25	330.4 Distribution Reservoirs	1,230	1,230				
26	331.4 Transmission & Distribution	20,385		20,385			
27	333.4 Services	6,428				6,428	
28	334.4 Meters & Meter Installation	7,739			7,739		
29	335.4 Hydrants	4,284		4,284			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	1,887					
34	340.5 Office Furniture & Equipment	2,182					
35	340.51 Computer Equipment	5,702					
36	341.5 Transportation Equipment	5,388					
37	342.5 Stores Equipment	24					
38	343.5 Tools, Shop & Garage Equipment	1,309					
39	344.5 Laboratory Equipment	394					
40	345.5 Power Operated Equipment	2,357					
41	348.5 Communication Equipment	856					
42	347.5 Miscellaneous Equipment	182					
43	348.5 Other Tangible Plant	758					
44	Total	104,216	44,800	24,689	7,739	6,428	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: SSU / Highlands / Leisure Lakes  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 1 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchises	7	7				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	887	887				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	115	115				
13	310.2 Power Generation Equipment	1,105	1,105				
14	311.2 Pumping Equipment	937	937				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	52	52				
19	320.3 Water Treatment Equipment	880	880				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	23	23				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	72	72				
25	330.4 Distribution Reservoirs	440	440				
26	331.4 Transmission & Distribution	1,400		1,400			
27	333.4 Services	446				446	
28	334.4 Meters & Meter Installation	915			915		
29	335.4 Hydrants	261		261			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	177					
34	340.5 Office Furniture & Equipment	292					
35	340.51 Computer Equipment	1,941					
36	341.5 Transportation Equipment	1,120					
37	342.5 Stores Equipment	4					
38	343.5 Tools, Shop & Garage Equipment	152					
39	344.5 Laboratory Equipment	147					
40	345.5 Power Operated Equipment	233					
41	346.5 Communication Equipment	127					
42	347.5 Miscellaneous Equipment	36					
43	348.5 Other Tangible Plant	107					
44	Total Depreciation Expense	11,678	4,316	1,661	915	446	
45	1996 Average Depreciable Plant less Land	255,959	107,746	71,874	16,299	17,820	
46	Composite Depreciation Rate	4.56%	4.01%	2.31%	5.00%	2.50%	

**SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER**

Company: SSU / Highlands / Leisure Lakes  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

FPSC  
 Schedule No. 8 (w)  
 Page 2 of 2  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	<b>INTANGIBLE PLANT</b>						
2	301.1 Organization	0	0				MFR Vol. 3,
3	302.1 Franchisees	0	0				Book 1, B-13
4	339.1 Other Plant & Miscellaneous	0	0				
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>						
6	303.2 Land & Land Rights	0	0				
7	304.2 Structures & Improvements	0	0				
8	305.2 Collecting & Impounding reservoirs	0	0				
9	306.2 Lake, River & Other Intakes	0	0				
10	307.2 Wells & Springs	0	0				
11	308.2 Infiltration Galleries & Tunnels	0	0				
12	309.2 Supply Mains	0	0				
13	310.2 Power Generation Equipment	0	0				
14	311.2 Pumping Equipment	0	0				
15	339.2 Other Plant & Miscellaneous	0	0				
16	<b>WATER TREATMENT PLANT</b>						
17	303.3 Land & Land Rights	0	0				
18	304.3 Structures & Improvements	0	0				
19	320.3 Water Treatment Equipment	0	0				
20	321.3 Permeators	0	0				
21	339.3 Other Plant & Miscellaneous	0	0				
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>						
23	303.4 Land & Land Rights	0	0				
24	304.4 Structures & Improvements	0	0				
25	330.4 Distribution Reservoirs	0	0				
26	331.4 Transmission & Distribution	350		350			
27	333.4 Services	0				0	
28	334.4 Meters & Meter Installation	0			0		
29	335.4 Hydrants	0		0			
30	339.4 Other Plant & Miscellaneous	0	0				
31	<b>GENERAL PLANT</b>						
32	303.5 Land & Land Rights	0					
33	304.5 Structures & Improvements	0					
34	340.5 Office Furniture & Equipment	0					
35	340.51 Computer Equipment	0					
36	341.5 Transportation Equipment	0					
37	342.5 Stores Equipment	0					
38	343.5 Tools, Shop & Garage Equipment	0					
39	344.5 Laboratory Equipment	0					
40	345.5 Power Operated Equipment	0					
41	346.5 Communication Equipment	0					
42	347.5 Miscellaneous Equipment	0					
43	348.5 Other Tangible Plant	0					
44	Non Used & Useful Depreciation Expense	350	0	350	0	0	
46	CIAC Amortization Expense	2,431	18	2,256	146	11	
47	Non Used & Useful Percentage	4%	0%	14%	0%	0%	
48	Non Used & Useful Amortization Expense	94	0	312	0	0	



**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER**

Company: SSU / Highlands / Leisure Lakes  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC  
 Schedule No. 9 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	450	27,009	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	96,815	17,669	
3	Meter Installation Fees	2,920	750	
4	Contributed Lines	0	0	
5	Cont. Prpty Other than Lines	0	0	
6	Service Installation Fees	450	9	
7	<b>TOTAL WATER CIAC</b>	<b>100,635</b>	<b>45,437</b>	

**SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION**

Company: SSU / Highlands / Leisure Lakes  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (i) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(6). Describe method by which an ERC is defined.

FPSC  
 Schedule No. 10 (w)  
 Page 1 of 1  
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 Average No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
<b>Residential:</b>					
1	5/8" x 3/4"	239	1.0	239	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	239		239	
<b>General/Multi-Family/ &amp; Wholesale:</b>					
12	5/8" x 3/4"	4	1.0	4	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	4		4	
23	Total Number of ERCs	243		243	

**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER**

Company: SSU / Highlands / Leisure Lakes  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.585 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and distribution system in terms of ERCs as used in developing the service availability charge.

FPSC  
 Schedule No. 11 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedule
<b>Water Treatment Plant:</b>			
1	1996 ERCs	243	Sch. 10 (w)
2	Margin Reserve Factor	<u>1.022</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	248	
4	Used & Useful Percentage	100.00%	Sch. 6 (w), p 2
5	Plant Capacity in ERCs	248	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	2	Sch. 12 (w)
8	Number of Years to Design Capacity	0.00	
<b>Distribution Mains:</b>			
9	1996 ERCs	243	Sch. 10 (w)
10	Margin Reserve Factor	<u>1.007</u>	Note: (a)
11	Current ERC's with Margin Reserve	245	
12	Permitted No. of Lots/ERC's @ 12/31/96	385	MFR Vol 6, Book 1, Sch. F-5
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	385	
15	Future ERCs	140	
16	Projected Average Annual Growth in ERCs	2	Sch. 12 (w)
17	Number of Years to Design Capacity	<u>77.91</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

**SCHEDULE OF PROJECTED CUSTOMER GROWTH**

Company: SSU / Highlands / Leisure Lakes  
 Docket No.: 950495  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (r) A schedule showing the projected growth rate for utilization of the existing plant and line capacity and future plant and line capacity

FPSC  
 Schedule No. 12 (w)  
 Page 1 of 1  
 Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1986		243	
2	1997	2	245	
3	1998	2	247	
4	1999	2	248	
5	2000	2	250	
6	2001	2	252	
7	2002	2	254	
8	2003	2	256	
9	2004	2	257	
10	2005	2	259	
11	2006	2	261	
12	2007	2	263	
13	2008	2	265	
14	2009	2	266	
15	2010	2	268	
16	2011	2	270	
17	2012	2	272	
18	2013	2	274	
19	2014	2	275	
20	2015	2	277	
21	2016	2	279	
22	2017	2	281	
23	2018	2	283	
24	2019	2	284	
25	2020	2	286	
26	2021	2	288	
27	2022	2	290	
28	2023	2	292	
29	2024	2	293	
30	2025	2	295	
31	2026	2	297	
32	2027	2	299	
33	2028	2	301	
34	2029	2	302	
35	2030	2	304	
36	2031	2	306	
37	2032	2	306	
38	2033	2	310	
39	2034	2	311	
40	2035	2	313	
41	2036	2	315	

Vol 6, Book 1  
 Sch F-6

**SCHEDULE OF DEVELOPER AGREEMENTS**

Company: SSU / Highlands / Leisure Lakes  
Docket No.: 950485  
Test Year Ended: 12/31/86  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (i) Provide a list  
of outstanding developer agreements.

FPSC  
Schedule No. 13 (w)  
Page 1 of 1  
Preparer: Bliss

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(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Highlands / Leisure Lakes  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC  
Schedule No. 14 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is Included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION  
OF TREATMENT FACILITIES**

Company: SSU / Highlands / Leisure Lakes  
Docket No.: 850485  
Test Year Ended: 12/31/86  
Historical  Projected

Explanation: Rule 25-30.565 (4) (n) Copies of approvals  
or permits for construction and operation of treatment  
facilities

FRSC  
Schedule No. 15 (w)  
Page 1 of 1  
Preparer: Blias

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

**SCHEDULE OF PROPOSED PLANT EXPANSION**

Company: SSU / Highlands / Leisure Lakes  
Docket No.: 850495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by  
a registered professional engineer showing the cost, by  
Uniform System of Accounting account numbers, and  
capacity of proposed plant expansion

FPSC  
Schedule No. 16 (w)  
Page 1 of 1  
Preparer: Billie

(1)

<u>Line No.</u>	<u>Description</u>
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.



**SCHEDULE OF MANDATED PLANT UPGRADES**

Company: SSU / Highlands / Leisure Lakes  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical  Projected

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC  
Schedule No. 17 (w)  
Page 1 of 1  
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN  
EXTENSION POLICY**

Company: SSU / Highlands / Leisure Lakes  
Docket No.: 850495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (u) A statement of the existing  
and proposed on-site and off-site main installation charges or  
policy

FPSC  
Schedule No. 18 (w)  
Page 1 of 1  
Preparer: Bliss

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(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

**SCHEDULE OF REQUESTED COST OF CAPITAL**  
**- Beginning and End of Year Average -**

Company: SSU / Highlands / Leisure Lakes  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC  
Schedule No. 19  
Page 1 of 1  
Preparer: C. Bias

(1)

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Line No.	Water Treatment Plant / Distribution Mains
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- |   |   |
|---|---|
| 1 | Please refer to D-Schedules in the minimum filing requirements. |
| 2 | Future expansions will be financed through a combination of     |
| 3 | debt and equity, as appropriate.                                |
| 4 |   |