RUTLEDGE, ECENIA, UNDERWOOD, PURNELL & HOFFMAN

50495-WS

PROFESSIONAL ASSOCIATION ATTORNEYS AND COUNSELORS AT LAW

STEPHEN A. ECENIA

KENNETH A. HOFFMAN

THOMAS W. KONRAD R. DAVID PRESCOTT HAROLD F. X. PURNELL

GARY R. RUTLEDGE

R. MICHAEL UNDERWOOD

WILLIAM B. WILLINGHAM

POST OFFICE BOX 551, 32302-0551 215 SOUTH MONROE STREET, SUITE 420 TALLAHASSEE, FLORIDA 32301-1841

> TELEPHONE (904) 681-6788 TELECOPIER (904) 681-6515

July 14, 1995

GOVERNMENTAL CONSULTANTS: PATRICK R. MALOY

AMY J. YOUNG

HAND DELIVERY



Mr. Charles H. Hill

Director, Division of Water and

Wastewater

Florida Public Service Commission

2540 Shumard Oak Boulevard

Gerald L. Gunter Building, Room 152

Tallahassee, Florida 32399-0850

Docket No. 950495-WS

Application for Rate Increase and Service Availability

Charges

Dear Mr. Hill:

By this letter and attachments, Southern States Utilities, the minimum filing responds to deficiencies numbered 1 through 9 of your deficiency letter dated July 10, 1995.

We are filing this original and twenty copies of this letter and attachments with the Division of Records and Reporting and request that the Division date stamp the enclosed copy of this letter "filed" and return it to the undersigned.

If the enclosed responses to the minimum filing requirement deficiencies set forth in your July 10, 1995 satisfactory, SSU respectfully requests that the official date of filing of its Application for Rate Increase and Availability Charges be established as July 14, 1995, the date of this submission, pursuant to Section 367.083, Florida Statutes (1993).

Sincerely,

Kenneth

offman

and

Brian P. Armstrong

DOCUMENT NUMBER-DATE

06697 JUL 148

FPSC-RECORDS/REPORTING

\G

CC: Lila A. Jaber, Esq.

Hill.2rate

KAH/rl

SOUTHERN STATES UTILITIES, INC. RESPONSE TO FPSC DEFICIENCY LETTER DATED 7/10/95 DOCKET NO.: 950495-WS

REQUESTED BY:

FPSC

SET NO:

1

DOCUMENT REQUEST NO:

1

ISSUE DATE:

07/10/95

PREPARED BY:

Judy Kimball

DOCUMENT REQUEST:

1

Schedule A-16(S), Interim Test Year Ended 12/31/95 (Lehigh). This schedule does not tie to Schedule A-2(S), or Schedule A-7(S). The schedule provided shows 1996 numbers for Sewer Advances for Construction instead of the 1995 numbers.

RESPONSE:

1

Attached is a revised Lehigh Schedule A-16(S), page 421, dated 7/14/95 for wastewater Volume III, Book 4 of 6. The schedule for 1996 inadvertently was placed in the 1995 interim test year filing, however, the numbers that are reflected on Schedule A-2(S) and Schedule A-7(S) are correct 1995 numbers.

REPLACEMENT PAGES FOR VOLUME III, BOOK 4 OF 6

Company: SSU / Lee / Lehigh Docket No.: 950495-WS Schedule Year Ended: 12/31/95 Interim [x] Final [] Historical [] Projected [x] Simple Ave. [x] 13 Month Ave. []

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page FPSC Uniform [] FPSC Non-uniform [x] Non FPSC [] if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description

FPSC Schedule: A-16 (S) Page 1 of 1 Preparer: Kimball Recap Schedules: A-2(S), A-7(S)

	(1)	(2)
		Sewer Advances
Line		For Construction
No.	Description	Year-end Balances
1	09/30/91 Balance Per Order No. PSC 93-1023-FOF-WS Dated 7/12/93	0
2	Utility Adjustments to Beginning Balance	0
3	Restated Balance 12/31/91	0
4	1992 Additions	0
5	1992 Adjustments	0
6	12/31/92 Balance	0
7	1993 Additions	475,795
8	1993 Adjustments	0
9	12/31/93 Balance	475,795
10	1994 Additions	364,964
11	1994 Adjustments	0
12	12/31/94 Balance	840,759
	JAPA A ANGEL	661,460
13	1995 Additions	00.7,100
14 15	1995 Adjustments 12/31/95 Balance	1,502,219
15	12/3 1/90 Editatice	1,
16	1996 Additions	
17 18	1996 Adjustments 12/31/96 Balance	
	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATIO	N
		840,759
19	Beginning Balance 12/31/94	840,759
20	Jan 	840,759
21	Feb	1,006,123
22	Mar	1,006,120
23	Apr	1,006,123
24	May	1,171,488
25	Jun	1,171,488
26	Jul	\$,171,488
27	Aug	1,336,85
28	Sep	1,336,85
29 30	Oct	1,336,850
30	Nov Ending Balance 12/31/95	1,502,210
Ų1	Ending selection (2010)	
32	Average Balance	1,171,489
33	Non-used and Useful Percentage	100.004
34	Non-used and Useful Amount	1,171,485
25	Company Policy: SSU either constructs facilities and bills Topeka Group for the cost the	nereof or a related company (Lehigh Acquisition Compration)
35		for Construction are recorded and renaid out of future
36	COnstructs racinges and this 550 for them. In both cases, Auvances	and when coimburgement in made to the respective company

37

connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

SCHEDULE OF SEWER WORKING CAPITAL ALLOWANCE CALCULATION - 1995

Company: SSU / Lee / Lehigh Docket No.: 950495-WS Schedule Year Ended: 12/31/95

Interim [x] Final []
Historica! [] Projected [x]
Simple Ave. [x] 13 Month Ave. []

Simple Ave. [x] 13 Month Ave. []
FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by 12.50%.

FPSC Schedule: A-17 (S) Page 1 of 1 Preparer: Vierima Recap schedules: A-2(S)

	(1)	(2) 1995 WOR	(3) KING CAPITAL A	(4) LLOWANCE	(5)
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	1,210,611	, 0	1,210,611	B-2(S)
2	Working Capital Percent	12.50%	12.50%	12.50%	•
3	Total Working Capital Allowance	151,326	0	151,326	

SOUTHERN STATES UTILITIES, INC. RESPONSE TO FPSC DEFICIENCY LETTER DATED 7/10/95 DOCKET NO.: 950495-WS

REQUESTED BY:

FPSC

SET NO:

1

DOCUMENT REQUEST NO:

4

ISSUE DATE:

07/10/95

PREPARED BY:

Judy Kimball

DOCUMENT REQUEST:

4

All Schedules A-16. These schedules must include a brief description of the company's policy regarding advances as required by the instructions.

RESPONSE:

4

Attached are revised A-16 Schedules dated 7/14/95 for Volume III, Books 1 through 6, which include a brief description of the Company's policy regarding advances.

All A-16 Schedules have been revised for the following books:

1996 Water Volume III, Book 1 of 6

1996 Sewer Volume III, Book 2 of 6

1995 Water Volume III, Book 3 of 6

1995 Sewer Volume III, Book 4 of 6

1994 Water Volume III, Book 5 of 6

1994 Sewer Volume III, Book 6 of 6

REPLACEMENT PAGES FOR VOLUME III, BOOK 1 OF 6

Company: SSU / FPSC Jurisdiction - All Plants

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

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.

FPSC Schedule: A-16 (W) Page 1 of 1 Preparer: Kimbali Recap Schedules: A-1(W)

A-7(W)

	(1)	(2)
		Water Advances
Line		For Construction
No.	Description	Year-end Balances
1	12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93	464,101
2	Utility Adjustments to Beginning Balance	660,695
3	Restated Balance 12/31/91	1,124,796
4	1992 Additions	330,408
5	1992 Adjustments	(6,500)
6	12/31/92 Balance	1,448,704
7	1993 Additions	1,316,618
В	1993 Adjustments	0
9	12/31/93 Belance	2,765,322
10	1994 Additions	643,349
11	1994 Adjustments	(26,000)
12	12/31/94 Balance	3,382,671
13	1995 Additions	2,221,020
14	1995 Adjustments	0
15	12/31/95 Balance	5,603,691
16	1996 Additions	884,000
17	1996 Adjustments	0
18	12/31/96 Balance	6,487,691
	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION	
19	Beginning Balance 12/31/95	5,603,691
20	Jan	5,677,358
21	Feb	5,751,024
22	Mar	5,824,691
23	Apr	5,898,358
24	May	5,972,024
25	Jun	6,045,691
26	Jul	6,119,358
27	Aug	6,193,024
28	Sep	6,266,691
29	Oct	6,340,358
30	Nov	6,414,024
31	Ending Balance 12/31/96	6,487,691
32	Average Balance .	6,045,691
	Non-used and Useful Percentage	45.74%
33	The book and bookings	

36

37

Company Policy: SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation) constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future

connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

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

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits. FPSC Schedule: A-17 (W)(S) Page 1 of 1 Preparer: Vierima

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(1f)	(12)	(13)	(14)	(15)
Line No.	ASSETS/JABILITIES	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Test Year 13 Month Average Belance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,913,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,348)	(405,826)	(393,010)
9	inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780 -	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,956	197,966	211,966	223,966	241,966	245,966	187,988	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,087,177	2,253,582
17 18	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,868	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,694,384	15,837,352	18,191,409	16,125,183
20												7414444			
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1.054.323	912,627	769,357	789.357	742,087	704.282	778,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	898,278	596,781
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4.994.153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,874	4,530,890	5,134,012	5,537,803
25	Less; Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	
26	Accrued Liabilities	1,762,971	1,897,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	
30	Other Accrued Reserves	, o	` ′ 0′	0	0	, , ,	0	0	(= 1,,	(0.7,0.0)	, ,	0	0	0	0
31								•		•	•		•	·	
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9.632.817	10,466,446	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,358	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,488	7,633,975	7,134,220	7,154,992

Company: SSU / FPSC Jurisdiction - Conve	ntional Treatment
Docket No.: 950495-WS	Explanation: Provide the annual balance of Advances for Construction, for water and
Schedule Year Ended: 12/31/96	sewer separately, for all years since either rate base was last established by this
Interim [] Final [x]	Commission, or the date of inception of utility service if rate base has not been
Historical [] Projected [x]	established previously by this Commission; and yearly additions, retirements, and
Simple Ave. [1 13 Month Ave. [x]	adjustments by dollar amount up to the end of the test year. Provide an additional page
Conventional [x] Reverse Osmosis []	if necessary. If a projected test year is used, include the projected annual additions
Odinaria (1	and/or retirements specifically identifying those costs. Also, provide a brief description
	of the applicant's policy recarding advances

FPSC Schedule: A-16 (W) Page 1 of 1 Preparer: Kimball Recap Schedules: A-1(W) A-7(W)

of the applicant's policy regarding advances.	
(1)	(2)
	Water Advances
	For Construction
	Year-end Balances 464,101
	660,695
Adjustments to Beginning Balance	000,035
ted Balance 12/31/91	1,124,796
Additions	330,408
Adjustments	(6,500)
92 Balance	1,448,704
Additions	1,316,618
Adjustments	0_
93 Balance	2,765,322
Additions	643,349
	(26,000)
94 Balance	3,382,671
Additions	2,221,020
Adjustments	0
95 Balance	5,603,691
Additions	884,000
Adjustments	0
/96 Balance	6,487,691
AGE BALANCE AND NON-USED AND USEFUL CALCULATION	
	5,603,691
•	5,677,358
	5,751,024
	5,824,691
	5,898,358
	5,972,024
·	6.045,691
	6,119,358
	6,193,024
•	6,266,691
·	6,340,358
	6,414,024
ng Balance 12/31/96	6,487,691
ane Balance	6,045,691
used and Useful Percentage	45.74%
used and Useful Amount	2,765,436
	related company (Labiah Acquisition Composition)
pany Policy: SSU either constructs facilities and bills Topeka Group for the cost thereof or a	related company (remign Acquisition Corporation)
pany Policy: SSU either constructs facilities and bills Topeka Group for the cost thereof or a constructs facilities and bills SSU for them. In both cases, Advances for Construction fees. As CIAC is received by SSU, the Advance is reduced when re	uction are recorded and repaid out of future
	Description If Balance Per Order No. 93-0423 Dated 3/22/93 Adjustments to Beginning Balance ed Balance 12/31/91 additions adjustments 32 Balance Additions Adjustments 33 Balance Additions Adjustments 95 Balance Additions Adjustments 96 Balance Additions Adjustments 96 Balance Additions Adjustments 96 Balance Additions Adjustments 96 Balance AGE BALANCE AND NON-USED AND USEFUL CALCULATION Ining Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov g Balance 12/31/96 ge Balance sed and Useful Percentage used and Useful Amount

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

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC Schedule: A-17 (W)(S) Page 1 of 1 Preparer: Vierima

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	ASSETS/LIABILITIES	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/98	Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,833	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,483,386
4	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,500	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,820	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,986	197,966	211,986	223,966	241,986	245,96 0	167,966	204,043
12	Unbitled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	. 0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2 104 369	2,067,177	2,253,582
17 18	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,7 80	558, 795	517,810	753,784
19	TOTAL ASSETS	15,864,181	16,303,260	16,292,866	16,331,796	16,501,261	18,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,894,384	15,837,352	18,191,409	16,125,183
20							, - <i>p</i> - , - , - , - , - , - , - , - , - , -	1012231200		,					
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912.827	769,357	789,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451 791	451,791	451.791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677 409	889,793	1,102,911	44,977	257 739	470,501	683 405	898,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4.393,783	4 994 153	5,597,103	6,180,013	6,742,175	7 346 880	7,922,674	4.530.890	5,134,012	
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1.781.158	1,829,786	1.896.414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,565	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(298,876	
30	Other Accrued Reserves	Ò	0	0	0	í	0	0	0	0	0	0	0	,,	0
31				_				·	_		•	•	•		_
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8 522 484	9,425,198	10,175,694	9,632,817	10 466 448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,486	7,633,975	7,134,220	7,154,992

Company: SSU / Citrus / Lakeside Docket No.: 950495-WS Schedule Year Ended: 12/31/96 Interim [] Final [x] Historical [] Projected [x] Simple Ave. [] 13 Month Ave. [x]

Conventional [x] Reverse Osmosis []

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.

FPSC Schedule: A-16 (W) Page 1 of 1 Preparer: Kimbali Recap Schedules: A-1(W) A-7(W)

(2) (1) Water Advances For Construction Line Year-end Balances Description No. 0 12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93 0 Utility Adjustments to Beginning Balance 2 ٥ Restated Balance 12/31/91 3 ٥ 1992 Additions 0 1992 Adjustments 12/31/92 Balance D fi. 0 1993 Additions 7 0 1993 Adjustments 12/31/93 Balance 0 q 0 1994 Additions 10 0 1994 Adjustments 11 0 12/31/94 Balance 12 0 1995 Additions 13 n 1995 Adjustments 14 0 15 12/31/95 Balance 0 16 1996 Additions O 1996 Adjustments 17 18 12/31/96 Balance AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION 0 19 Beginning Balance 12/31/95 0 20 Jan 0 Feb 21 n 22 Mar 0 23 Арг 0 24 May 0 25 Jun 0 Jhal 26 0 27 Aug 0 28 Sep 0 29 Oct 0 30 Nov 31 Ending Balance 12/31/96 Ö Λ 32 Average Balance 11.84% 33 Non-used and Useful Percentage 34 Non-used and Useful Amount Company Policy: SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation) 35 36 constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company. 37

Compeny: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interior [] Final [X]
Historical [] Projected [X]
Simple Ava [] 13 Month Ava [X]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deterred debits. FPSC Schedule: A-17 (W)(S) Page 1 of 1 Preparer: Vierima

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	ASSETS/LIABILITIES	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
5	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,965	4,548,529	4,458,554	4,636,059	4,618,754	4,463,386
_ ′	Other Accounts Receivable	381,585	381,645	343,901	352,864	398,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(398,822)	(399,950)	(400,796)	(394,137)	(388,340)	(399,855)	(391,574)	(407,346)	(405,826)	, , ,
40	Inventories	479,301	523,094	566,887	610,680	854,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780 -	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable Unbilled Revenues	167,966 4,005,610	184,966	189,968	201,966	208,966	229,966 4,005,610	178,966	197,966	211,966	223,986	241,966	245,988	167,968	204,043
12 13	Misc Current Assets	226,243	4,005,610 128,513	4,005,610 132,053	4,005,610 135,593	4,005,610 139,133	142,723	4,005,610	4,005,610	4,005,610 153,343	4,005,610 156,933	4,005,610	4,005,810	4 577 177	4 049 577
14	Profesionary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	146,263 2,737,272	149,803	2,737,272		160,473	184,013	62,553	
15	Clearing Account	2,131,212	2,737,272	2,131,212	2,131,212	2,137,212	2,/3/,2/2	2,/3/,2/2	2,737,272 0	2,131,212	2,737,27 2 0	2,737,272	2,737,272 0	2,737, 27 2 0	
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,581	2,104,369	2,067,177	•
17	Other Defered Debits (OAPS)	982,286	955,801	915.152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	558,795	517,810	
18	Other Devices Beauty (One S)	302,200	222,041	310,104	014,500	440,054	130,200	132,101	112,100	010.130	1001,100	292,140	300,133	317,010	133,104
19	TOTAL ASSETS	15 864 181	16.303.280	16.292.866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,694,364	15,837,352	18,191,409	16,125,183
20						- 10 00 1 ED		10,701,722			19,100,000			10,50,100	1911291.55
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858.237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883 740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	883,405	896,278	
24	Accrued Taxes Payable	4 406 962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	8,742,175	7,348,880	7,922,874	4,530,890	5,134,012	•
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,990)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329	
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,098,299	2,162,927	2,169,555	
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	. 0	. 0	. 0
28	Other Deferred Credits	54 579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62 579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(366,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(298,878	(283,471)
30	Other Accrued Reserves	0	0	0	` o	้ำ	Ď	Ò	Ō	Ó	0	ì	Ó	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,358	9,496,473	8,868,103	7,762,563	6,769,530	5,889,020	6,330,930	5,636,200	4,370,486	7,833,975	7,134,220	7,154,992

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

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.

FPSC Schedule: A-16 (W) Page 1 of 1 Preparer: Kimball Recap Schedules: A-1(W) A-7(W)

	(1)	(2) Water Advances For Construction
ne	Description	Year-end Balances
<u>lo.</u>	09/30/91 Balance Per Order No. PSC 93-1023-F0F-WS Dated 7/12/93	0
1	Utility Adjustments to Beginning Balance	0
3	Restated Balance 12/31/91	0
4	1992 Additions	0
5	1992 Adjustments	
6	12/31/92 Balance	•
7	1993 Additions	587,352 0
8	1993 Adjustments	587,352
9	12/31/93 Balance	300,1002
10	1994 Additions	(146,382)
11	1994 Adjustments	0
12	12/31/94 Balance	440,970
13	1995 Additions	1,421,020
14	1995 Adjustments	0
15	12/31/95 Balance	1,861,990
16	1996 Additions	84,000
17	1996 Adjustments	1,945,990
	AVERAGE RALANCE AND NON-USED AND USEFUL CALCULATION	
	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION	1.861.990
19	Beginning Balance 12/31/95	1,861,990 1,868,990
20	Beginning Balance 12/31/95 Jan	1,868,990
20 21	Beginning Balance 12/31/95 Jan Feb	1,868,990 1,875,990
20 21 22	Beginning Balance 12/31/95 Jan Feb Mar	1,868,990 1,875,990 1,882,990
20 21 22 23	Beginning Balance 12/31/95 Jan Feb Mar Apr	1,868,990 1,875,990 1,882,990 1,889,990
20 21 22 23 24	Beginning Balance 12/31/95 Jan Feb Mar	1,868,990 1,875,990 1,882,990 1,889,990 1,896,990 1,903,990
20 21 22 23	Beginning Balance 12/31/95 Jan Feb Mar Apr May	1,868,990 1,875,990 1,882,990 1,889,990 1,996,990 1,903,990 1,910,990
20 21 22 23 24 25	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun	1,868,990 1,875,990 1,882,990 1,889,990 1,996,990 1,903,990 1,910,990
20 21 22 23 24 25 26	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul	1,868,990 1,875,990 1,882,990 1,889,990 1,903,990 1,910,990 1,917,990 1,924,990
20 21 22 23 24 25 26 27	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct	1,868,990 1,875,990 1,882,990 1,889,990 1,993,990 1,910,990 1,917,990 1,924,990 1,931,990
20 21 22 23 24 25 26 27 28	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov	1,868,990 1,875,990 1,882,990 1,889,990 1,990,990 1,910,990 1,917,990 1,924,990 1,931,990 1,938,990
20 21 22 23 24 25 26 27 28 29	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct	
20 21 22 23 24 25 26 27 28 29 30	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/96 Average Balance	1,868,990 1,875,990 1,882,990 1,889,990 1,996,990 1,910,990 1,917,990 1,924,990 1,938,990 1,945,990 1,903,990
20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/96	1,868,990 1,875,990 1,882,990 1,889,990 1,996,990 1,910,990 1,917,990 1,924,990 1,938,990 1,945,990 1,903,990
20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/96 Average Balance	1,868,990 1,875,990 1,882,990 1,889,990 1,993,990 1,910,990 1,917,990 1,924,990 1,931,990 1,938,990
20 21 22 23 24 25 26 27 28 29 30 31 32 33	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/96 Average Balance Non-used and Useful Amount	1,868,990 1,875,990 1,882,990 1,889,990 1,990,990 1,910,990 1,917,990 1,931,990 1,938,990 1,945,990 1,900,990 1,900,990 1,900,990 1,900,990 1,900,990

Company: SSU

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim [] Final [X]

Historical [] Projected [X]

Simple Ave [] 13 Month Ave [X]

Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC Schedule: A-17 (W)(S) Page 1 of 1 Preparer: Vierima

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	ASSETS/LIABILITIES	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/98	Test Year 13 Month Average Balance
1	Cash	000,000	000,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,688	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,388
7	Other Accounts Receivable	381,585	381,645	343,901	352,884	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,094	588,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
F1	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,968	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,810	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	82,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2 354 134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,087,177	2,253,582
17 18	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,583	833,854	793,205	752,761	712,735	673,750	634,765	595,780	558,795	517,810	753,784
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,894,364	15,837,352	16,191,409	16,125,183
20			- top-select			10,241,241	10,000,007	19,14,1,120	10,000,004	10,000,010	10,102,000	15,001,007	10,001,000	1911011-100	
21	Accounts Payable	936,873	762.268	844,928	934,669	985,050	965,107	1.054.323	912.627	769,357	769.357	742.067	704.282	776,179	858,237
22	Accounts Payable - Other	451,791	451 791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1 096 283	38,708	251 470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	898.278	-
24	Accrued Taxes Pavable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	
25	Less: Accrued CIAC Tax Grossus	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,088)	(140,329)	
26	Accrued Liabilities	1,762,971	1,697,963	1,784,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,871	2,096,299	2,162,927	2,169,555	
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	£,,	0
28	Other Deferred Credits	54,579	55 579	56,579	57,579	58,579	59.579	60,579	61,579	62,579	63,579	84,579	85,579	68,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,891)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	•
30	Other Accrued Reserves	(0.10,200)	(22-1,177)	(100,110)	(0.0,001)	(200,100)	(100,021)	(000,000)	1270,051)	(201,110)	(002,701)	(210,510)	(-10,5,1)	(===,070,	, (200,471)
31		•		•					•	•	•	•	•	•	·
32	TOTAL LIABILITIES	8.027.524	8.817.891	8.491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11,323,678	8,203,377	9,057,189	8,970,192
33		- 4/45/1024	4,0.1,001	0,70.,010	210001000	1,000,100	O)mediana	9,420,130		4,000,017	,0,100,146	17,020,070	View in 1	9,901,103	
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,486	7,633,975	7,134,220	7,154,992

Company: SSU / St. Johns / Palm Valley Docket No.: 950495-WS Schedule Year Ended: 12/31/96 Interim [] Final [x] Historical [] Projected [x] Simple Ave. [] 13 Month Ave. [x]

Conventional [x] Reverse Osmosis []

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description

FPSC Schedule: A-16 (W) Page 1 of 1 Preparer: Kimball Recap Schedules: A-1(W) A-7(W)

	of the applicant's policy regarding advances.	161
	(1)	(2) Water Advances
		Water Advances For Construction
ne		Year-end Balances
0.		0
1	12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93	ő
2	Utility Adjustments to Beginning Balance	
3	Restated Batance 12/31/91	0
4	1992 Additions	0
5	1992 Adjustments	0
6	12/31/92 Balance	0
7	1993 Additions	0
8	1993 Adjustments	0
9	12/31/93 Balance	0
10	1994 Additions	0
11	1994 Adjustments	0
12	12/31/94 Balance	0
13	1995 Additions	0
14	1995 Adjustments	0
15	12/31/95 Balance	U
16	1996 Additions	0
		•
17	1996 Adjustments	0
	12/31/96 Balance	0
17	·	0
17	12/31/96 Balance	0
17 18	12/31/96 Balance AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION	0 0
17 18 19 20	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/95 Jan Feb	0 (
17 18 19 20 21 22	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/95 Jan Feb Mar	C
17 18 19 20 21 22 23	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/95 Jan Feb Mar Apr	
17 18 19 20 21 22 23 24	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/95 Jan Feb Mar Apr May	
17 18 19 20 21 22 23 24 25	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun	
17 18 19 20 21 22 23 24 25 26	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul	
17 18 19 20 21 22 23 24 25 26 27	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug	C
17 18 19 20 21 22 23 24 25 26 27 28	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep	
17 18 19 20 21 22 23 24 25 26 27 28 29	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct	
17 18 19 20 21 22 23 24 25 26 27 28	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep	
17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/96	
17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/96 Average Balance	
17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/96	0.00
17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/96 Average Balance	
17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/96 Average Balance Non-used and Useful Percentage	0.00

Company: SSU
Dodskillo:: \$50495.WS
Schedule Year Ended: 12/31/96
interim [] Finel [X]
Historical [] Projected [X]
Simple Ave [] 13 Month Ave [X]
Conventional [x] Reverse Osmosie [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deterred debits.

FPSC Schedule: A-17 (W)(S) Page 1 of 1 Preparer: Vierima

2 Wo 3 4 TO 5 6 Cu 7 Off 8 Alk 9 Inv 10 Pre 11 Aoi	ASSETS/JABILITIES sish forking Funds OTAL CASH ustomer Accounts Receivable ther Accounts Receivable	Beginning Balance 12/31/95 900,000 12,633	900,000 12,633	900,000 12,633	Mar 900,000	Apr	May	Jun	Jul	Aug	Sep	Oal	Nov	Ending Balance 12/31/96	Test Year 13 Month Average
No. 1 Ca 2 Wo 3 4 TO 5 6 Cu 7 Oal 8 Alk 9 Inv 10 Pre 11 Aoo	ash Ortking Funds OTAL CASH ustomer Accounts Receivable	900,000 12,833 912,833	900,000 12,633	900,000	900,000		May	Jun	Jul _	Aua	Seo	Oral	New		
1 Ca 2 Wc 3 4 TO 5 6 Cu 7 Off 8 Alt 9 Inv 10 Pre 11 Aor 12 Uni	ash Ortking Funds OTAL CASH ustomer Accounts Receivable	900,000 12,633 912,633	900,000 12,633	900,000	900,000		<u>May</u>	Jun	Jul	Auc	Seo	Oct	Mose	12/31/08	Delenen
2 Wo 3 4 TO 5 6 Cu 7 Off 8 Alk 9 Inv 10 Pre 11 Aoi	forking Funds OTAL CASH ustomer Accounts Receivable	912,633	12,633			ሳሳስ ሰስል							1404	201199	Belance
3 4 TO 5 6 Cu 7 Off 8 Alk 9 Inv 10 Pru 11 Aou 12 Uni	OTAL CASH ustomer Accounts Receivable	912.633		12,633			900,000	900,000	900,000	900.000	900,000	900,000	900,000	900,000	900,000
5 6 Cu 7 Of 8 Alk 9 Inv 10 Pra 11 Aou	ustomer Accounts Receivable		912.633		12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
7 Off 8 Alk 9 Inv 10 Pre 11 Acc 12 Uni				912,633	912,533	912,633	912,633	912,633	912,633	912.633	912,633	912,633	912,833	912,833	912,633
7 Off 8 Alk 9 Inv 10 Pre 11 Acc 12 Uni			-					- · - ,		-10,100	V-2,00-	*,	,	0.2,500	0.0,000
8 Alk 9 Inv 10 Pre 11 Aor 12 Uni	ther Accounts Receivable	4,013,013	4,474,106	4,368,916	4,394,886	4,516,283	4,551,688	4,561,516	4,485,728	4,396,965	4,548,529	4,450,554	4,636,659	4,618,754	4,483,366
9 Inv 10 Pro 11 Acc 12 Uni		381,585	381,645	343,901	352,864	396,421	411,546	416,858	389,978	358,328	413,017	379,754	441,378	434,625	392,408
10 Pro 11 Ao 12 Uni	fowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,798)	(394,137)	(388,340)	(399,655)	(391,574)	(407,346)	[405,826]	
11 Aoi 12 Uni	rventories	479,301	523,094	586,887	610,680	654,473	435,508	479,301	523,094	566,887	810,880	391,715	435,508	479.204	519,725
12 Uni	repaid Expenses	(1,389)	59,780 -	160,795	137,610	128,725	137,115	114,005	90,895	117,370	80,145	82,629	5,095	22,570	85,810
	corued Interest Receivable	167,968	184,966	189 986	201,968	208,966	229,986	178,966	197,966	211,968	223,968	241,968	245,908	187,968	204,043
13 Mi	nbilled Revenues	4,005,810	4,005,610	4 005 810	4,005,610	4,005,810	4,005,610	4,005,610	4 005 810	4,905,610	4,005,610	4,005,810	4,005,010	4,577,177	4,049,577
	isc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	158,933	100,473	184,013	62,553	145,972
14 Pre	reliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15 Cle	earing Account	0	0	0	. 0	. 0	0	0	0	0		0	0	.,,,	0
18 Del	eferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,384,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,581	2,164,389	2,967,177	2,253,582
17 Oth	ther Detered Debits (OAPS)	982 286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	834,785	595,780	558,795	517,810	
18	· •			•		•			,	,				****	100,00
19 TO	OTAL ASSETS	15,884,181	16,303,280	16,292,866	16,331,798	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,694,364	15,837,352	18,191,409	18,125,183
20															
21 Acc	coounts Payable	936,873	762,268	844,928	934,869	985,050	965,107	1,054,323	912,627	769,357	789,357	742,067	704.282	778,179	858,237
22 Acc	ocounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23 Acc	counts Payable - Affliates	683,740	1,096,283	38,708	251,470	464,674	677,409	869,793	1,102,911	44,977	257,739	470,501	683,405	896,278	598,781
24 Aoc	crued Taxes Payable	4,406,962	5,194,884	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	8,742,175	7.346,666	7,922,674	4,530,890	5,134,012	
25 Les	es: Accrued CIAC Tax Gressup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	
26 Acc	crued Liebilities	1,762,971	1,697,963	1 764 591	1,802,902	1,714,530	1,781,158	1,829,788	1,896,414	1,963,043	2,029,671	2,098,299	2,182,927	2,169,555	1,697,832
27 Defe	ferrad Revenues	0	0	0	0	0	0	0	0	0	0	0		,,	.,,0
28 Oth	ner Deferred Credits	54,579	55,579	56,579	57.579	58,579	59,579	60,579	61,579	62,579	63,579	84,579	65,579	88,579	80,579
29 Pen	nsion and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	[285,156]	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(298,876)	•
30 Of	her Accrued Reserves	0	0	0	0	(220,102,	(200,027,	0	(2,2,500,	(227,270)	(332,107,	0.0,010,	,,	(J. J. J. V)	0
31							·	•	•	•	•	•	•		
32 TO	OTAL LIABRUTIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	0.400.400	40.475.45	0.000.047	40.400.440	44.000.000		A 4	
33	TIRE HADINIES					1,000,100	6.022.464	9.462.198	(U.T/5/09A	2.532.617	19,455,445	11.323.67	8,203,377	9.557.189	8.970.197.
34 ASS	TINE CARROLLES				<u></u>	1,000,100	6,322,464	9,425,198	10,175,694	9,632,817	10,466,446	11,323,878	\$,203,377	9,057,189	8,970,192

Company: SSU / St. Johns / Remington Forest

Docket No.: 950495-WS Schedule Year Ended: 12/31/96 Interim [] Final [x] Historical [] Projected [x] Simple Ave. [] 13 Month Ave. [x] Conventional [x] Reverse Osmosis [] Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was tast established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.

FPSC Schedule: A-16 (W) Page 1 of 1 Preparer: Kimball Recap Schedules: A-1(W) A-7(W)

(2) Water Advances For Construction Year-end Balances 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
For Construction Year-end Balances 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Year-end Balances 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
0 0 0 0 0 0 0 0 0 0 0 0
0 0 0 0 0 0 0 0 0 0 0 0
0 0 0 0 0 0 0 0 0
0 0 0 0 0 0 0 0 0
0 0 0 0 0 0 0 0
0 0 0 0 0 0 0
0 0 0 0 0 0 0
0 0 0 0 0 0 0
0 0 0 0 0 0
0 0 0 0 0
0 0 0 0
0 0 0 0
0 0 0
0 0 0
0
0
0
0
CULATION
0
Ö
0
Č
(
(
(((
0.00
0.00
0.00

Company: SSU
Docket No.: 950495-WS
Schedule Year Endad: 12/31/96
Interim (] Final (X)
Historical [] Projected [X]
Simple Ave [] 13 Month Ave [X]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC Schedule: A-17 (W)(S) Page 1 of 1 Preparer: Vierima

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	ASSETS/LIABRLITIES	Beginning Balance										_		Ending Balance	Test Year 13 Month Average
140.	ASSETS LIABILITIES	12/31/95	<u> jan</u>	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/31/98	Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12.633	12,633	12.633	12,633	12,633	12.833	12,633	12,633	12,633	12.833	12,633	12,633	12,633
3		12,000	12,000	12,000	12,000	12,000	12,000	12,000	16,000	12,000	12,000	12,900	12,000	12,000	12,000
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5				- 1-1-44			,		V,	• • • • • • • • • • • • • • • • • • • •	,	,		,	-12,111
6	Customer Accounts Receivable	4,913,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4.485.728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
7	Other Accounts Receivable	381,585	381,645	343,901	352.864	396,421	411,546	416,868	389 978	358,326	413,017	379,754	441.378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386, 155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523 094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59 780	160,795	137 810	128,725	137 115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,956	189,966	201 986	208,966	229,966	178,966	197,968	211,968	223,968	241,968	245,966	187,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,810	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Prefiminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	Ò	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,894,364	15,837,352	18,191,409	18,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704.282	776,179	858, 2 37
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Afficates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,781
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,812	
25 26	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	
-	Accrued Liabilities Deferred Revenues	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,983,043	2,029,671	2,096,299	2,162,927	2,169,555	
27 28	Other Deferred Credits	0	0		0	0	0	0	0	0	0	0		0	0
29	· · · · · · · · · · · · · · · · · · ·	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	68,579	60,579
30	Pension and Benefit Reserves Other Accrued Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(360,80£)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(298,876	(283,471)
31	Other Adultural Ineserves	Ū	G	0	0	0	0	0	0	0	0	0	0	0	Ū
32	TOTAL LIABILITIES	8,027,524	0.047.004	0.404.540	A MC 000	7 000 450	A F00 454	- 405 400	40.475.004	0.000.007	40 400 440	11 200 272	A 040 077	9,057,189	8,970,192
33	I O I AL DADID IES	0,027,324	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11,323,878	8,203,377	3,407,189	8,970,192
34	ASSETS - LIABRLITIES	7,836,957	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,486	7,633,975	7,134,220	7,154,992

Company: SSU / Citrus / Spring Gardens

Docket No.: 950495-WS Schedule Year Ended: 12/31/96 Interim { } Final {x} Historical { } Projected {x} Simple Ave. { } 13 Month Ave. {x} Conventional {x} Reverse Osmosis { } Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.

FPSC Schedule: A-16 (W) Page 1 of 1 Preparer: Kimball Recap Schedules: A-1(W) A-7(W)

(2) Water Advances For Construction Year-end Balances
0
0
0
0
0
0
0
0
0
0
U
0
0
υ
0
0
0
0
0
0
0
0
0
0
0
0
C
Č
-
5.10%
0 5.10%
5.10%

Compeny: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/98
Interim [] Final [X]
Historical [] Projected [X]
Simple Ave [] 13 Month Ave [X]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC Schedule: A-17 (W)(S) Page 1 of 1 Preparer: Vierima

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	ASSETS/LIABILITIES	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Søp	Oct	Nov	Ending Balance 12/31/96	Test Year 13 Month Average Balance
	Cash	900,000	900.000	200 000	000 000	****	***	****	***	555.000		***	****	*** ***	
,	Working Funds	12,633	12,633	900,000 12,633	900,000 12,633	900,000 12,633	900,000 12,833	900,000 12,633	900,000 12,633	900,000 12,633	900,000 12,633	900,000 12,633	900,000 12,833	900,000 12,633	900,000 12,633
3	Troining Lance	12,033	12,033	12,033	12,033	12,033	12,633	12,633	12,033	12,033	12,033	12,033	12,633	12,033	12,033
4	TOTAL CASH	912.633	912.633	912,633	912.633	912,633	912,633	912,633	912,633	912,633	912.633	912,633	912,633	912,633	912,633
5	101114	V12,000	312,000	\$12,000	312,000	912,000	312,000	\$12,000	\$12,033	312,000	312,000	\$12,000	312,000	312,000	312,000
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,458,554	4,636,059	4,618,754	4,463,366
7	Other Accounts Receivable	381,585	381.645	343,901	352,864	396,421	411,546	416,868	389 978	358,326	419,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,855)	(391,574)	(407,346)	(405,826)	
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,988	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,810	4,005,810	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	228,243	128,513	132,053	135,593	139,133	142 723	146.263	149.803	153,343	156,933	160,473	184,013	82,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,581	2,104,369	2,067,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	558,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,694,364	15,837,352	16,191,409	16,125,183
20			•												
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	883,405	896,278	596,781
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,088)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,788	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	Q	Q	Q	¢	0
28	Other Deferred Credits	54,579	55,579	5 8,579	57,579	58,579	59,579	60,579	61,579	82,579	63,579	84,579	65,579	66,579	
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,894	9,632,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192
33	100000 111000000														
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,488	7,633,975	7,134,220	7,154,992

Company: SSU / Lake / Valencia Terrace

Docket No.: 950495-WS Schedule Year Ended: 12/31/96 Interim [] Final [x] Historical [] Projected [x] Simple Ave. [] 13 Month Ave. [x] Conventional [x] Reverse Osmosis [] Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description

FPSC Schedule: A-16 (W) Page 1 of 1 Preparer: Kimbali Recap Schedules: A-1(W) A-7(W)

of the applicant's po	nicy regarding advances.
(1)	(2) Water Advances For Construction
No. Description	Year-end Balances
1 12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93	
2 Utility Adjustments to Beginning Balance	0
3 Restated Balance 12/31/91	0
4 1992 Additions	0
5 1992 Adjustments	0
6 12/31/92 Balance	0
7 1993 Additions	0
8 1993 Adjustments	0
9 12/31/93 Balance	0
10 1994 Additions	0
11 1994 Adjustments	0
12 12/31/94 Balance	0
13 1995 Additions	0
14 1995 Adjustments	0
15 12/31/95 Balance	0
16 1996 Additions	0
17 1996 Adjustments	0
18 12/31/96 Balance	0
AVERAGE BALANCE AND NON-USED AND USEFU	
19 Beginning Balance 12/31/95	0
20 Jan	0
21 Feb	0
22 Mar	0
23 Apr 24 May	0
25 Jun	0
26 Jul	0
27 Aug	0
28 Sep	0
29 Oct	0
30 Nov	0
31 Ending Balance 12/31/96	0
32 Average Balance	o
33 Non-used and Useful Percentage	0.84%
	0
34 Non-used and Useful Amount	
35 Company Policy: SSU either constructs facilities and bills Topek	ka Group for the cost thereof or a related company (Lehigh Acquisition Corporation)
oc constructs facilities and hills SSU for them. In	hoth cases. Advances for Construction are recorded and repaid out of future
37 connection fees. As CIAC is received by SSU	J, the Advance is reduced when reimbursement is made to the respective company.

1055

Revised 7-14-95

Compeny: SSU
Dockel No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [] Final [X]
Historical {] Projected [X]
Simple Ave [] 13 Month Ave [X]
Conventional [x] Reverse Osmocis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deterred debits.

FPSC Schedule: A-17 (W)(S) Page 1 of 1 Preparet: Vierima

	(1)	(2)	(3)	. (4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line		Beginning Balance												Ending Balance	Test Year 13 Month Average
No.	ASSETS/LIABILITIES	12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/31/96	Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,833	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3	• • • • • • • • • • • • • • • • • • • •	12,522		(12,000	16,500	12,000	12,000	12,000	12,000	12,000	12,000	. 4,242	,=,	12,000	
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5									·						
6	Customer Accounts Receivable	4,013,613	4,474,106	4,368,916	4,394,686	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubliful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,968	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,605,610	4,005,810	4,005,810	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,581	2,104,389	2,067,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	558,795	517,810	753,784
18 19	TOTAL ASSETS	45 004 404	44 444 704		40.004.700	40.504.554	40.000.007	40.444.775	40.004.744	46 000 747	40 400 040	45 004 004	15,837,352	16,191,409	10 100 100
20	IOTAL ASSETS	15,864,181	16,303,280	16,292,866	18,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,694,364	15,837,302	10,191,409	16,125,183
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	778,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	598,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,680	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,088)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,189,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876	(283,471)
30	Other Accrued Reserves	0	Q	Q	0	•	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,617,891	8,491,510	6,635,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11 323,878	8,203,377	9,057,189	8,970,192
33 34	ACCETO MARKETEO	****	T 440 054	T							£ 404 0		7 440 675	7 464 664	7 (54 844
34	ASSETS - LIABILITIES	7,836,657	7 485 389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,486	7,633,975	7,134,220	7,154,992

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment Explanation: Provide the annual balance of Advances for Construction, for water and Schedule: A-16 (W) Docket No.: 950495-WS Schedule Year Ended: 12/31/96 sewer separately, for all years since either rate base was last established by this Page 1 of 1 Preparer: Kimball Commission, or the date of inception of utility service if rate base has not been Interim [] Final [x] Recap Schedules: A-1(W) established previously by this Commission; and yearly additions, retirements, and Historical [] Projected (x) adjustments by dollar amount up to the end of the test year. Provide an additional page A-7(W) Simple Ave. [] 13 Month Ave. [x] Conventional [] Reverse Osmosis [x] if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances. (2) (1) Water Advances For Construction Line Year-end Balances Description No. 12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93 Utility Adjustments to Beginning Balance 0 2 0 Restated Balance 12/31/91 3 n 1992 Additions 0 1992 Adjustments 5 n 12/31/92 Balance 6 0 7 1993 Additions 0 1993 Adjustments 0 12/31/93 Balance 9 n 10 1994 Additions 1994 Adjustments 0 11 0 12 12/31/94 Balance 0 1995 Additions 13 1995 Adjustments ٥ 14 0 12/31/95 Balance 15 ٥ 1996 Additions 16 n 1996 Adjustments 17 0 12/31/96 Balance 18 AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION 0 19 Beginning Balance 12/31/95 ٥ Jan 20 0 21 Feb 0 Mar 22 Ð 23 Apr 0 May 24 ۵ 25 Jun 0 Jest. 26 Ö 27 Aug 0 28 Sep n 29 Oct 0 30 Nov 0 Ending Balance 12/31/96 31 0 32 Average Balance 0.00% Non-used and Useful Percentage 33 0 34 Non-used and Useful Amount Company Policy: SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation)

FPSC

constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future

connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

35

36

37

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

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits. FPSC Schedule: A-17 (W)(S) Page 1 of 1 Preparer: Viorima

_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Beginning												Ending	Test Year
1		Balance													13 Month Average
Line	ASSETS/LIABILITIES	12/31/95	Jan	Feb	Mar	Apr	May	Jun	Juf	Aug	Sep		Nov	12/31/98	Balance
No.	ASSETS/UABILITIES	1231/33	- Jan -	100											
	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12.633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
2	Working Furius	12,000	12,000	12,000	,2,000	,									
3	TOTAL CASH	912,633	912,633	912.633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
;	TOTAL CASH	312,000	312,000	312,000	0.2,000	,									
5	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,450,554	4,838,059	4,618,754	4,463,386
•	Other Accounts Receivable	381,585	381,645	343,901	352,864	398,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
,	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	
		479,301	523,094	566,887	610,880	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
40	Inventories	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
10	Prepaid Expenses	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,968	245,968	167,966	204,043
11	Accrued Interest Receivable Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4 005 610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
12 13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	180,473	164,013	62,553	145,972
	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
14		2,131,212	2,131,212	2,101,212	2,707,212	0	0	0	ð	0	Û	0	0	0	0
15 18	Clearing Account Deferred Rate Case Costs	2,322,397	2.332,976	2.343,555	2,354,134	2,384,713	2,327,521	2,290,329	2,253,137	2,215,915	2,178,753	2,141,581	2,104,369	2,067,177	
17	Other Defered Debits (OAPS)	982,288	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	558,795	517,810	753,784
	Other Division penics (OVL2)	392,200	933,001	210,102	0,4,000		,								
18 19	TOTAL ASSETS	15,864,181	16,303,280	16,292,866	16,331,798	16,501,261	16.285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,694,364	15,837,352	16,191,409	16,125,183
20	TOTAL ASSETS	13,604,101	10,303,200	10/202,000	10201,100										***
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	778,179	
	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	
22 23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,276	
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7.346.880	7,922,674	4,530,890	5,134,012	
_	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329	
25 26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	1,102,911	0	1,104,001	0	0	0	. 0	0	0	0	0	0	0	
26	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(298,878	6) {283,47
30	Other Accrued Reserves	(313,634)	(230,701)	(mas/seco)	(2.0,50.)	0	Ó	0	0	0	0	0	0		,
31	Office Victoria Deserves	•		•	•	•									
	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11,323,878	8,203,377	9,057,185	8,970,19
32	TOTAL DADRUTIES	0,021,324	0,017,091	0,731,310	- <u>elaisinen</u>										o 7,154,99
33										6,330,930	5,636,200	4,370,486	7,633,975	7,134,220	

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

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.

FPSC Schedule: A-16 (W) Page 1 of 1 Preparer: Kimball Recap Schedules: A-1(W) A-7(W)

ine	(1)	(2) Water Advances
	Description	For Construction
10.	Description	Year-end Balances
1	12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93	0
2	Utility Adjustments to Beginning Balance	0
3	Restated Balance 12/31/91	O
4	1992 Additions	0
5	1992 Adjustments	0
6	12/31/92 Balance	0
7	1993 Additions	0
8	1993 Adjustments	0
9	12/31/93 Balance	0
10	1994 Additions	0
11	1994 Adjustments	0
12	12/31/94 Balance	0
13	1995 Additions	0
14	1995 Adjustments	0
15	12/31/95 Balance	. 0
4.0	1996 Additions	0
ln		
	1996 Adjustments	_
17	1996 Adjustments 12/31/96 Balance	0
17 18		0
17 18	12/31/96 Balance	0
17 18 19	12/31/96 Balance AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION	0 0 0 0
17 18 19 20	12/31/96 Balance AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/95	0 0 0 0
17 18 19 20 21	12/31/96 Balance AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/95 Jan	0 0 0 0 0
17 18 19 20 21 22	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/95 Jan Feb	0 0 0 0 0 0
17 18 19 20 21 22 23	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/95 Jan Feb Mar	0 0 0 0 0 0 0
17 18 19 20 21 22 23 24	12/31/96 Balance AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/95 Jan Feb Mar Apr	0 0 0 0
17 18 19 20 21 22 23 24 25	12/31/96 Balance AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/95 Jan Feb Mar Apr May	0 0 0 0 0 0 0 0
17 18 19 20 21 22 23 24 25 26	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun	0 0 0 0 0 0 0 0
17 18 19 20 21 22 23 24 25 26 27	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jui	
17 18 19 20 21 22 23 24 25 26 27 28	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug	
17 18 19 20 21 22 23 24 25 26 27 28 29	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep	
17 18 19 20 21 22 23 24 25 26 27 28 29 30	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jui Aug Sep Oct	
17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov	
16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/96	

connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

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

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

Page 1 of 1
Preparer: Vierima

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Beginning												Ending	Test Year
Line		Balance												Balance	13 Month Average
No.	ASSETS/LIABILITIES	12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/31/96	Balance
1	Cash	900,000	900,000	900,000	900,000	900.000	900,000	900,000	900.000	900.000	900.000	900,000	900,000	900.000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3	•		,	,,,,,	,	12,000	12,000	74,000	,	,,,,,	,			,5,000	74,000
4	TOTAL CASH	912,633	912,633	912.633	912,633	912,633	912 633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5			,	,	,	2.2,000	1.2,500	V12,000	772,700	- /	4.2,100	********	7,2,700	- 12,100	V/2,000
6	Customer Accounts Receivable	4,013,813	4.474.106	4,368,916	4,394,886	4.516,283	4,551,888	4,561,516	4,485,728	4.396,985	4,548,529	4,458,554	4,636,059	4,618,754	4,463,366
7	Other Accounts Receivable	381,585	381 645	343,901	352.864	396,421	411.546	416,868	389,978	358.326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,820)	
9	Inventories	479,301	523 094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90.895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	187,966	184,986	189,968	201,966	208,966	229,966	178,968	197,966	211,966	223,966	241,966	245,966	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4.005.610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,810	4,005,810	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Prefiminary Survey & Invest	2,737,272	2,737,272	2,737,272	2 737 272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	. 0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2 327 521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18												_			
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	18,102,648	15,894,384	15,837,352	18,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,087	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251 470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,680	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	85,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(258,621)	(306,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	B,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,486	7,633,975	7,134,220	7,154,992

Company: SSU / Collier / Marco Island Docket No.: 950495-WS Schedule Year Ended: 12/31/96 Interim [] Final [x]

Historical [] Projected [x]
Simple Ave. [] 13 Month Ave. [x]
Conventional [] Reverse Osmosis [x]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.

FPSC Schedule: A-16 (W) Page 1 of 1 Preparer: Kimball Recap Schedules: A-1(W) A-7(W)

	(1)	(2) Water Advances
		For Construction
ne D.	Description	Year-end Balances
1	12/31/91 Balance Per Order No. 93-9423 Dated 3/22/93	0
2	Utility Adjustments to Beginning Balance	0
3	Restated Balance 12/31/91	0
4	1992 Additions	0
5	1992 Adjustments	0
6	12/31/92 Balance	U
7	1993 Additions	0
8	1993 Adjustments	0
9	12/31/93 Balance	Ů
0	1994 Additions	0
1	1994 Adjustments	
2	12/31/94 Balance	v
3	1995 Additions	0
14	1995 Adjustments	0
5	12/31/95 Balance	· ·
16	1996 Additions	0
17 18	1996 Adjustments 12/31/96 Balance	0
	AVERAGE RAI ANCE AND NON-USED AND USEFUL CALCULATION	
	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION	0
	Beginning Balance 12/31/95	
20	Beginning Balance 12/31/95 Jan	0
20 21	Beginning Balance 12/31/95 Jan Feb	0 0 0
20 21 22	Beginning Balance 12/31/95 Jan Feb Mar	0 0 0 0
20 21 22 23	Beginning Balance 12/31/95 Jan Feb Mar Apr	0 0 0 0 0
20 21 22 23 24	Beginning Balance 12/31/95 Jan Feb Mar	0 0 0 0 0
20 21 22 23 24 25	Beginning Balance 12/31/95 Jan Feb Mar Apr May	0 0 0 0 0 0
20 21 22 23 24 25 26	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun	0 0 0 0 0 0
20 21 22 23 24 25 26 27	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul	0 0 0 0 0 0 0
20 21 22 23 24 25 26 27 28	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct	0 0 0 0 0 0 0 0
20 21 22 23 24 25 26 27 28 29	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov	0 0 0 0 0 0 0
20 21 22 23 24 25 26 27 28 29	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct	000000000000000000000000000000000000000
19 20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/96 Average Balance	000000000000000000000000000000000000000
20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/96	0 0 0 0 0 0 0 0 0 0 0 0
20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/96 Average Balance Non-used and Useful Percentage	0 0 0 0 0 0 0 0 0 0 0 0 0
20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/96 Average Balance Non-used and Useful Percentage Non-used and Useful Amount	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

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

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC Schedule: A-17 (W)(S) Page 1 of 1 Preparer: Viorima

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	ASSETS/JABILITIES	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Seo	Oct	Nov	Ending Balance 12/31/96	Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,833	12,633
3															
4	TOTAL CASH	912,633	912,633	\$12,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
D A	Customer Accounts Receivable	4,013,813	4,474,106	4 000 040			4 == 4 444	4 504 544		4 664 545	4 P44 Pna	4 454 554			4 444 045
7	Other Accounts Receivable	381,585	4,474,106 381,645	4,368,916 343,901	4,394,886 352,864	4,516,283 396,421	4,551,888 411,546	4,561,516 416,868	4,485,728 389,978	4 396 985 358 328	4,548,529 413,017	4,458,554 379,754	4,636,059 441,378	4,618,754 434,025	4,463,386 392,408
Á	Allowance for Doubthal Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780 .	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,986	184,966	189,966	201,966	208,966	229,968	178,966	197,966	211,966	223,968	241,988	245,968	167,966	204,043
12	Unbilled Revenues	4,005,810	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4.005.610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139 133	142,723	146.283	149,803	153,343	156,933	180,473	164,013	62.553	
14	Profiminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2 737 272	2,737,272	2 737 272	2,737,272	2 737 272	2,737,272	2,737,272	2,737,272	2 737 272	
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17 18	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	558,795	517,810	753,784
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,868	16,331,796	16 501 261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,894,364	15.637.352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451 791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,098,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	898,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,088)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,983,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	Q.	0	0	0	0	0	0
28	Other Deferred Cradits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285, 156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876) (283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	O O	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	B,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192
33 34	ASSETS - UABILITIES	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930_	<u>5,</u> 636,200	4,370,488	7,633,975	7,134,220	7,154,992

REPLACEMENT PAGES FOR VOLUME III, BOOK 2 OF 6

Company: SSU	/ FPSC Jurisdiction -	All Plants
--------------	-----------------------	------------

Docket No.: 950495-WS Schedule Year Ended: 12/31/96 Interim [] Final [x] Historical [] Projected [x] Simple Ave. [] 13 Month Ave. [x]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [] if necessary. If a projected test year is used, include the projected annual additions and/or ratirements specifically identifying those costs. Also, provide a brief description

FPSC Schedule: A-16 (S) Page 1 of 1 Preparer: Kimball Recap Schedules: A-2(S),

No.	(1) Description	(2) Sewer Advances For Construction Year-end Balance:
1	12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93	354,358
2	Utility Adjustments to Beginning Balance	(8,061)
3	Restated Balance 12/31/91	346,297
4	1992 Additions	(18,865)
5	1992 Adjustments	0
6	12/31/92 Balance	327,432
7	1993 Additions	434,251
8	1993 Adjustments	0
9	12/31/93 Balance	761,683
10	1994 Additions	326,691
11	1994 Adjustments	0
12	12/31/94 Balance	1,0 8 8,374
13	1995 Additions	625,010
14	1995 Adjustments	0
15	12/31/95 Balance	1,713,384
16	1996 Additions	154,300
17	1996 Adjustments	
18	12/31/96 Balance	1,867,684
	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION	
	Beginning Balance 12/31/95	1,713,384
19		1,726,242
	Ja n	
20	Jan Feb	1,739,101
20 21		1,739,101 1,751,958
20 21 22	Feb	1,739,101 1,751,959 1,764,817
20 21 22 23	Feb Mar	1,739,101 1,751,958 1,764,817 1,777,678
	Feb Mar Apr	1,739,101 1,751,956 1,764,817 1,777,676 1,790,53
20 21 22 23 24 25 26	Feb Mar Apr May	1,739,101 1,751,956 1,764,817 1,777,676 1,790,53 1,803,396
20 21 22 23 24 25 26 27	Feb Mar Apr May Jun Jul Aug	1,739,101 1,751,956 1,764,817 1,777,676 1,790,53 1,803,396
22 23 24 25 26 27 28	Feb Mar Apr May Jun Jul Aug Sep	1,739,101 1,751,956 1,764,817 1,777,676 1,790,53 1,803,390 1,816,25 1,829,100
20 21 22 23 24 25 26 27 28 29	Feb Mar Apr May Jun Jul Aug Sep Oct	1,739,101 1,751,958 1,764,817 1,777,676 1,790,534 1,803,392 1,816,25 1,829,109
20 21 22 23 24 25 26 27 28 29 30	Feb Mar Apr May Jun Jul Aug Sep Oct Nov	1,739,101 1,751,955 1,764,817 1,777,676 1,790,534 1,803,392 1,816,25 1,829,100 1,841,961
20 21 22 23 24 25 26 27 28 29	Feb Mar Apr May Jun Jul Aug Sep Oct	1,739,101 1,751,958 1,764,817 1,777,676 1,790,534 1,803,392 1,816,25 1,829,109
20 21 22 23 24 25 26 27 28 29 30 31	Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/96	1,739,101 1,751,959 1,764,811 1,777,676 1,790,53 1,803,393 1,816,25 1,829,101 1,841,96 1,854,82 1,867,68
20 21 22 23 24 25 26 27 28 29 30 31	Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/96	1,739,101 1,751,959 1,764,811 1,777,676 1,790,53- 1,803,393 1,816,25 1,829,106 1,841,96 1,854,82

Note: May not cross foot due to rounding.

connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim {} Final [X]
Historical {} Projected [X]
Simple Ave [] 13 Month Ave [X]
FPSC Uniform [X] FPSC Non-uniform [X] NonFPSC [X]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC Schedule: A-17 (W)(S) Page 1 of 1 Preparer: Vierime

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line		Beginning Balance													Test Year 13 Month Average
No.	ASSETS/UABILITIES	12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	<u>Oct</u>	Nov	12/31/96	Balance
s	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900.000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12 633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,518	4,485,728	4,398,965	4,548,529	4,458,554	4,636,059	4,818,754	4,463,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	1 6 0,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	82,820	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,960	167,966	204,043
12 13	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14 15	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
16	Clearing Account Deferred Rate Case Costs	0	0.000.070	0	0	0	0	0	0	0	Q	0	0	0	0 000 000
17	Other Defered Debits (OAPS)	2,322,397 982,286	2,332,976 955,801	2.343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2 104 389	2,087,177	2,253,582
18	Other Designed Decits (OAFS)	362,260	300,001	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,866	15,331,796	16,501,261	16.285,037	16,194,728	18,064,714	15,963,747	16,102,648	15,694,384	15,837,352	16,191,409	16,125,183
20	TOTAL ACCETO	13,004,181	10,000,200	10,292,000	10,031,790	10,501,201	10,203,037	10,194,720	10,004,714	10,303,747	10,102,040	13,034,304	13,037,332	10,131,409	19,123,163
21	Accounts Pavable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704.282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451.791	451,791	451,791
23	Accounts Payable - Affiliates	883.740	1,096,283	38,708	251,470	484,874	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	598,761
24	Accrused Taxes Payable	4 406 962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,160,013	6,742,175	7 346 880	7,922,874	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossum	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,088)	(140,329)	
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,565	1,897,832
27	Deferred Revenues	0	0	0	0	0	. 0	0	0	0	0	0	0	0,100,000	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64.579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	.,
30	Other Accrued Reserves	` o	0	0	0	0	0	0	0	0	0	0	0	0	0
31														`	
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10 175 694	9,632,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,356	9,496,473	8,666,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,486	7,633,975	7,134,220	7,154,992

Docket Schedu Interim Historic Simple	Iny: SSU / FPSC Jurisdiction - Uniform Plants No.: 950495-WS Jie Year Ended: 12/31/96 [] Final [x] Jal [] Projected [x] Ave. [] 13 Month Ave. [x] Uniform [x] FPSC Non-uniform [] Non FPSC []	495-WS Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page						
	(1)		(2)					
			Sewer Advances					
Line			For Construction					
No.	Description		Year-end Balances					
1	12/31/91 Balance Per Order No. 93-0423 D	atted 3/22/93	354,358					
2	Utility Adjustments to Beginning Balance		(8,061)					
3	Restated Balance 12/31/91		346,297					
4	1992 Additions		(18,865)					
5	1992 Adjustments		0					
6	12/31/92 Balance		327,432					
7	1993 Additions		(41,544)					
8	1993 Adjustments		0					
9	12/31/93 Balance		265,888					
10	1994 Additions		(38,273)					
11	1994 Adjustments		0					
12	12/31/94 Balance		247,615					
13	1995 Additions		(36,450)					
14	1995 Adjustments		211,165					
15	12/31/95 Balance		211,100					
16	1996 Additions		(33,200)					
17	1996 Adjustments		177,965					
18	12/31/96 Balance		177,300					
	AVERAGE BALANCE AND NON-US	SED AND USEFUL CALCULATION						
19	Beginning Balance 12/31/95		211,165					
20	Jan		208,398					
21	Feb		205,632					
22	Маг		202,865					
23	Ap r		200,098 197,332					
24	Мау		194,565					
25	Jun		191,798					
26	Jul		189,032					
27	Aug		186,265					
28	Sep		183,498					
29	Oct		180,732					
30	Nov		177,965					
31	Ending Balance 12/31/96							
32	Average Balance		194,565					
33	Non-used and Useful Percentage		4.91%					
34	Non-used and Useful Amount		9,553					
3 5	Company Policy: SSU either constructs fa	scilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisiti bills SSU for them. In both cases, Advances for Construction are recorded and repaid out	on Corporation)					
		hills BCLL for thorn, in both races, Artisances for Construction are recorded and repaid out	COLUMN TO THE PARTY OF THE PART					

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [] Final [X]
Historical [] Projected [X]
Simple Ave [] 13 Month Ave [X]

FPSC Uniform [X] FPSC Non-uniform [X] NonFPSC [X]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deterred debits. FPSC Schedule: A-17 (W)(S) Page 1 of 1 Preparer: Vierima

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	ASSETS/UABILITIES	Beginning Balance 12/31/95	Jan	Feb	Mar	Apx	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/98	Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3				'	,		•							,	
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,833	912,633	912,833	912,633
5	_														
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,976	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479 301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,760	160,795	137,810	128,725	137,115	114,005	90,895	117.370	80,145	62,620	5,095	22,570	85,810
11	Accrued interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,968	197,986	211,968	223,966	241,966	245,968	167,968	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,810	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	148,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,087,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	558,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,694,364	15,837,352	16,191,409	16,125,183
20										•					
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,874	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	898,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	8,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,003
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,098)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)

1,781,158

59,579

(256,621)

8,522,484

__7,762,553_

1,829,788

60,579

(308,086)

9,425,198

__6,769,530 __5,889,020 _

1,896,414

61,579

(279,551)

10,175,694

1.963.043

62,579

(251,016)

9 832 817

6,330,930

2,029,671

63,579

(302,481)

10,466,448

__5,636,200

2,096,299

64,579

(273,946)

11,323,878

4,370,486

2,162,927

65,579

(245,411)

8,203,377

7,633,975

2 169 555

68,579

(296,876)

9,057,189

7,134,220

1.897.832

60,579

(283,471)

8,970,192

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

1,762,971

54,579

(319,296)

8,027,524

7,836,657

1,697,963

55,579

(290,761)

8,817,891

7,485,389

1,764,591

56,579

(262,226)

8,491,510

7,801,356

1,802,902

57,579

(313,691)

6,835,323

9,496,473

1,714,530

58,579

(285,156)

7,633,158

8,868,103_

26

27

28

29

30

31 32

33

Accrued Liabilities

Deferred Revenues

Other Deferred Credits

TOTAL LIABILITIES

ASSETS - LIABILITIES

Pension and Benefit Reserves

Other Accrued Reserves

cket i chedui terim i storici mple	No.: 950495-WS le Year Ended: 12/31/96 [] Final [x] al [] Projected [x] Ave. [] 13 Month Ave. [x] Iniform [] FPSC Non-uniform [x] Non FPSC []	Final Plants Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page [x] Non FPSC [] if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.						
	(1)	the appropriate postsy regarding determined.	(2)					
			Sewer Advances					
ine			For Construction					
lo.	Description		Year-end Balances					
1	12/31/91 Balance Per Order No. 93-0423 D	ated 3/22/93	0					
2	Utility Adjustments to Beginning Balance		0					
3	Restated Balance 12/31/91		0					
			0					
4	1992 Additions		0					
5	1992 Adjustments							
6	12/31/92 Balance		U					
7	1993 Additions		475,795					
7 8	1993 Adjustments		0					
9	12/31/93 Balance		475,795					
٠	1207/00 Paralles							
10	1994 Additions		364,964					
11	1994 Adjustments		0					
12	12/31/94 Balance		840,759					
			661,460					
13	1995 Additions		001,400					
14	1995 Adjustments		1,502,219					
15	12/31/95 Balance		1,2 2,					
16	1996 Additions		187,500					
17	1996 Adjustments		0					
18	12/31/96 Balance		1,689,719					
	AVERAGE BALANCE AND NON-U	SED AND USEFUL CALCULATION						
19	Beginning Balance 12/31/95		1,502,219					
20	Jan		1,517,844					
21	Feb		1,533,469					
22	Mar		1,549,094					
23	Apr		1,564,719					
24	May		1,580,344					
25	Jun		1,595,969					
26	Jul		1,611,594 1,627,219					
27	Aug		1,642,844					
28	Sep		1,658,469					
29	Oct		1,674,094					
30	Nov		1,689,719					
31	Ending Balance 12/31/96							
20	Average Rajance		1,595,969					
32 33	Average Balance Non-used and Useful Percentage		100.00%					
	-		1,595,969					
34	Non-used and Useful Amount		.,,,					
		acilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisit						

Compeny: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [] Final [X]
Historical [] Projected [X]
Simple Ave [] 13 Month Ave [X]

FPSC Uniform [X] FPSC Non-uniform [X] NonFPSC [X]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deterred debits. FPSC Schedule: A-17 (W)(S) Page 1 of 1 Preparer: Vierima

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	ASSETS/JABILITIES	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jut	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5	_														
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,868	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,884	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,406
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	. , ,
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	568,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,376	80,145	62,620	5,095	22,570	85,810
11	Accrued interest Receivable	167, 96 6	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,968	223,966	241,966	245,966	167,968	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	82,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Cleaning Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,565	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,087,177	2,253,582
17 18	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,694,364	15,837,352	16,191,409	16 125 183
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451 791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470.501	683,405	898 278	598,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	G.	0	0	D	0	0	0	0	0	. 0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	68,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,948)	(245,411)	(296,876	(283,471)
30	Other Accrued Reserves	0	0	Ó	0	Q	Ò	0	0	0	0	Ò	Ò	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553_	6,769,530	5,889,020	6,330,930	5,636,200	4,370,486	7,633,975	7,134,220	7,154,992

cket N hedul erim (storica nole /	e Year Ended: 12/31/96] Final [x] I [] Projected [x] Ave. [] 13 Month Ave. [x] niform [] FPSC Non-uniform [x] Non FPSC []	Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page						
	(1)		(2)					
			Sewer Advances					
ne			For Construction					
<u>lo.</u> .			Year-end Balances					
1	12/31/91 Balance Per Order No. 93-0423 Da	ned 3/22/93	0					
2	Utility Adjustments to Beginning Balance							
3	Restated Balance 12/31/91		0					
	4000 Additions		0					
4	1992 Additions		0					
5 6	1992 Adjustments 12/31/92 Balance		0					
0	123 H3C Dalatice							
7	1993 Additions		0					
В	1993 Adjustments		0					
9	12/31/93 Balance		0					
			0					
10	1994 Additions		0					
11	1994 Adjustments							
12	12/31/94 Balance		v					
13	1995 Additions		C					
14	1995 Adjustments		0					
15	12/31/95 Balance		0					
16	1996 Additions		0					
17	1996 Adjustments		0					
18	12/31/96 Balance		0					
	AVERAGE BALANCE AND NON-US	ED AND USEFUL CALCULATION	٥					
19	Beginning Balance 12/31/95		0					
20	Jan -		ő					
21	Feb		0					
22	Mar		0					
23	Apr		0					
24	May		0					
25	Jun ka		0					
26 27	Jul Aug		0					
28	Sep		0					
20 29	Oct		0					
30	Nov		0					
31	Ending Balance 12/31/96		0					
			0					
32 33	Average Balance Non-used and Useful Percentage		9.01%					
S)	-		0					
34	Non-used and Useful Amount							
		cilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisiti	a - Communical					

Compeny: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [] Final [X]
Historical [] Projected [X]
Simple Ave [] 13 Month Ave [X]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deterred debits.

FPSC Schedule: A-17 (W)(S) Page 1 of 1 Preparer: Vierima

FPSC Uniform [X] FPSC Non-uniform [X] NonFPSC [X]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	ASSETS/LIABILITIES	Beginning Balance 12/31/95	Jan	Feb	Mar	<u>Арг</u>	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/98	Test Year 13 Month Average Balance
	Cash	900,000	900,000	900 000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,639	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,458,554	4,638,059	4,618,754	4,483,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(399,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,968	245,968	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,883	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	D	0	Û	0	0	0	. 0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,087,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	558,795	517,810	753,784
18															
19 20	TOTAL ASSETS	15,864,181	16,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,694,364	15,837,352	16,191,409	16,125,183
21	Accounts Payable	936,873	762,258	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	778,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,095,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	
24	Accrued Taxes Payable	4,408,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,348,880	7,922,674	4,530,890	5,134,012	•
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	
27	Deferred Revenues	0	1,007,000	1,104,001	0,002,302	0	1,101,130	1,023,760	1,000,414	1,300,070	2,023,011	2,030,233	2,102,327	2,103,300	1,001,002
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59.579	60.579	61,579	62,579	63,579	64,579	65,579	68,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(298,876)	
30	Other Accrued Reserves	(5.5,250)	(234,701)	(=0=,==0)	(313,031)	(203,130)	(230,021) A	(300,000)	(213,331)	(231,010)	(-30E,401)	(£13,340)	(240,411)	(230,010)	(200,471)
31		•	•	•	٠	•	v	v	v	•	v	•	•	,	v
32	TOTAL LIABILITIES	8.027.524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,468,448	11.323,878	8,203,377	9,057,189	8,970,192
33		-,-61,064	2/211/001	5,31,010		1,000,100		2,743,130		# ₁ W2,817	10,400,440	1,023,010	V,EVO,071	9,037,100	0,370,132
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,488	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

Company: SSU / Charlotte / Deep Creek

Docket No.: 950495-WS Schedule Year Ended: 12/31/96 Interim [] Final [x] Historical [] Projected [x] Simple Ave. [] 13 Month Ave. [x]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page FPSC Uniform [] FPSC Non-uniform [x] Non FPSC [] if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.

FPSC Schedule: A-16 (S) Page 1 of 1 Preparer: Kimball Recap Schedules: A-2(S),

A-7(S)

	(1)	(2)
		Sewer Advances
ine	•	For Construction
<u>lo.</u>	Description	Year-end Balances
1	12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93	0
2	Utility Adjustments to Beginning Balance	0
3	Restated Balance 12/31/91	0
4	1992 Additions	0
5	1992 Adjustments	0_
6	12/31/92 Balance	0
7	1993 Additions	0
8	1993 Adjustments	0
9	12/31/93 Balance	
0	1994 Additions	0
1	1994 Adjustments	0
2	12/31/94 Balance	0
3	1995 Additions	. 0
4	1995 Adjustments	0
5	12/31/95 Balance	0
6	1996 Additions	0
7	1996 Adjustments	0
В	12/31/96 Balance	0
	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION	
3	Beginning Balance 12/31/95	0
)	Jan	0
1	Feb	0
2	Mar	0
3	Apr	0
4	May	0
5	Jun	0
3	Jul	0
7	Aug	0
3	Sep	0
9	Oct	0
0	Nov	0
1	Ending Balance 12/31/96	0
2	Average Balance	0
3	Non-used and Useful Percentage	0.00%
4	Non-used and Useful Amount	0

35

36 37 Company Policy: SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation) constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future

connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

Company: SSU
DocketNo.: 950495-WS
Schedufe Year Ended: 12/31/96
Interint [] Final [X]

Historical [] Projected [X] Simple Ave [] 13 Month Ave [X]

FPSC Uniform [X] FPSC Non-uniform [X] NonFPSC [X]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits. FPSC Schedule: A-17 (W)(S) Page 1 of 1 Preparer: Vierima

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Danisaina						.,	,,	` '	. ,	. ,	` ,		` '
Line		Beginning Balance												Ending Balance	Test Year 13 Month Average
No.	ASSETS/LIABILITIES	12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/31/98	13 Monet Average Balance
		100,000											1000	1231130	Delete
í	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3									-	·					
4	TOTAL CASH	312,633	912,633	912,633	912,633	912,633	912,633	912,833	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5									-		-	•	,	•	•
6	Customer Accounts Receivable	4,013,813	4,474,106	4.368.916	4,394,886	4,518,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,458,554	4,636,059	4,618,754	4,463,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(353,536)	(393,116)	(383,874)	(386,155)	(398,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,348)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	82,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,986	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,905,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	558,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,280	15,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,694,364	15,837,352	18,191,409	16,125,163
20										•					
21	Accounts Payable	236 873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,527	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451 791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	corued Taxes Payable	4,496,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,603
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,088)	(140,329)	. , ,
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	9	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	. 0	0	0	0	0	0
31	TOTAL LIABILITIES	4 607 504		0.444.540	A 405 045	7 *** ***									
32 33	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7.801.356	9,496,473	0.050.450	7 700 550	0 TM0 F00	f 400 ac-	0.000.000		4.484.405		*	
34	ASSETS - LIABILITIES	/,630,00/	7,460,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,486	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

Docke Sched Interin Histori Simple	pany: SSU / Volusia / Enterprise at No.: 950495-WS dule Year Ended: 12/31/96 n [] Final [x] ical [] Projected [x] a Ave. [] 13 Month Ave. [x] Uniform [] FPSC Non-uniform [x] Non FPSC []	Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page [] FPSC Non-uniform [x] Non FPSC [] if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.						
	(1)	or the approaches pointy togething advances.	(2)					
Line No.	Description		Sewer Advances For Construction Year-end Balances					
1	12/31/91 Balance Per Order No. 93-0423 D	ated 3/22/93	0					
2	Utility Adjustments to Beginning Balance		0					
3	Restated Balance 12/31/91		0					
4	1992 Additions		0					
5	1992 Adjustments		0					
6	12/31/92 Balance		0					
7	1993 Additions		0					
8	1993 Adjustments		0					
9	12/31/93 Balance		0					
10	1994 Additions		0					
11	1994 Adjustments		ō					
12	12/31/94 Balance		0					
13	1995 Additions		0					
14	1995 Adjustments		0					
15	12/31/95 Balance		0					
16	1996 Additions		0					
17	1996 Adjustments		0					
18	12/31/96 Balance		0					
	AVERAGE BALANCE AND NON-US	ED AND USEFUL CALCULATION						
19	Beginning Balance 12/31/95		0					
20	Jan 		0					
21 22	Feb Mar		0					
23	Apr		0					
24	May		0					
25	Jun		0					
26	Jul	·	0 0					
27	Aug		0					
28	Sep		0					
29	Oct		0					
30	Nov		0					
31	Ending Balance 12/31/96		0					
32	Average Balance		0					
33	Non-used and Useful Percentage		0.00%					
34	Non-used and Useful Amount		0					

36

37

Company Policy: SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation)

constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future

connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [] Final [X]
Historical [] Projected [X]
Simple Ave [] 13 Month Ave [X]

0495-WS calculation should not include accounts that are reported in other rate base or cost Ended: 12/31/96 of capital accounts unless otherwise explained, this calculation should include [X] both current and deferred debits.

FPSC Schedule: A-17 (W)(S) Page 1 of 1 Preparer: Vierims

FPSC Uniform [X] FPSC Non-uniform [X] NonFPSC [X]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	ASSETS/UABILITIES	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/98	Test Year 13 Month Averag Balance
											****	***	*** ***	*** ***	444 444
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3	TATAL ALON				912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912.633	912,633
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,033	912,033	912,033	912,033	912,033	\$12,033	812,933	\$12,033	\$12,033	812,000
5	Customer Accounts Receivable	4,013,813	4,474,106	4.368.916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4.456.564	4,636,059	4,618,754	4,483,386
0	Other Accounts Receivable	381,585	381,645	343,901	352,864	396.421	411.546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
,	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,828)	(393,010)
8		479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
.,	Inventories Prepaid Expenses	4/9,301 (1,389)	523,094 59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
10	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208.966	229,966	178,968	197,968	211,968	223,966	241,966	245,968	187,968	204,043
1 1 12	Unhilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	148,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
,-	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2.737.272	2,737,272	2,737,272	2,737,272	2.737.272	2,737,272	2,737,272	2,737,272
14 15	Clearing Account	2,131,212	2,131,212	2,131,212	4,131,214	2,131,212	2,131,212	2,101,212	2,101,612	0	2,757,272	0	0	0	1,107,111
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,309	2,087,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874.503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18	Cual Daviso Davis (CAPS)	302,200	333,001	373,132	014,000	000,004	150,205	700,701	. (1,,000	510,700	307,170	****	****	·	,,,,,,,
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,866	16.331.796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,694,364	15,837,352	10,191,409	18,125,183
20	TOTAL AGGLIG		10,000,200	10,202,000		74,547,544					711111111				
21	Accounts Payable	236,873	762 268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451 791	451,791	451,791	451,791	451 791	451,791	451,791	451,791	451.791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,782,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,871	2,096,299	2,162,927	2,169,555	1,897,832
27	Deterred Revenues	0	0		0	. 0	. 0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54.579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	84,579	65,579	68,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,948)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	` ó	0	Ď	0	Ò	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,486,448	11,323,878	8,203,377	9,057,189	8,970,192
33			. 												
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,379,486	7,633,975	7,134,220	7,154,992

Explanation: Provide the calculation of working capital using the balance sheet method. The

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

Company: SSU / Lee / Lehigh Docket No.: 950495-WS Schedule Year Ended: 12/31/96 Interim [] Final [x] Historical [] Projected [x] Simple Ave. [] 13 Month Ave. [x]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page FPSC Uniform [] FPSC Non-uniform [x] Non FPSC [] if necessary. If a projected test year is used, include the projected annual additions

FPSC Schedule: A-16 (S) Page 1 of 1 Preparer: Kimball Recap Schedules: A-2(S), A-7(S)

and/or retirements specifically identifying those costs. Also, provide a brief description

	of the applicant's policy regarding advances.	401
	(1)	(2) Sewer Advances
Line		For Construction
No.	Description	Year-end Balance
1	09/30/91 Balance Per Order No. PSC 93-1023-FOF-WS Dated 7/12/93	
2	Utility Adjustments to Beginning Balance	C
	• •	
3	Restated Balance 12/31/91	0
4	1992 Additions	0
5	1992 Adjustments	0
6	12/31/92 Balance	
7	1993 Additions	475,795
8	1993 Adjustments	0
9	12/31/93 Balance	475,795
10	1994 Additions	204.004
11	1994 Adjustments	364,964 0
12	12/31/94 Balance	
12	1201734 Belokke	840,759
13	1995 Additions	661,460
14	1995 Adjustments	0
15	12/31/95 Balance	1,502,219
16	1996 Additions	187,500
17	1996 Adjustments	0
18	12/31/96 Balance	1,689,719
	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION	
19	Beginning Balance 12/31/95	1,502,219
20	Jan	1,517,844
21	Feb	1,533,469
22	Mar	1,549,094
23	Apr	1,564,719
24	May	1,580,344
25	Jun	1,595,969
26	Jul	1,611,594
27	Aug	1,627 <i>,</i> 219
28	Sep	1,642,844
29	Oct	1,658,469
30	Nov	1,674,094
31	Ending Balance 12/31/96	1,689,719
32	Average Balance	1,595,969
3 3	Non-used and Useful Percentage	100,90%
34	Non-used and Useful Amount	1,595,969
3 5	Company Policy: SSLI gither constructs facilities and hills Tonaba Group for the cost these of an artist and	nany (Labiah Association Co. 15 5
36	Company Policy: SSU either constructs facilities and bills Topeka Group for the cost thereof or a related com- constructs facilities and bills SSU for them. In both cases, Advances for Construction are re	pany (Lenigh Acquisition Corporation)
	Constitucio iscrittos serio pies ocio fut fixelli. Ili bulli cases, Auvances foi construction are re	scorded and repaid out of luture

connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

Compeny: SSU
Docket No.: 950495-WS
Scisedule Year Ended: 12/31/96
Interior [] Final [X]
Historical [] Projected [X]
Simple Ave {] 13 Month Ave [X]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deterred debits.

FPSC Schedule: A-17 (W)(S) Page 1 of 1 Preparer: Vierima

FPSC Uniform [X] FPSC Non-uniform [X] NonFPSC [X]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line		Beginning Balance												Ending Balance	Test Year 13 Month Average
No.	ASSETS/LIABILITIES	12/31/95	Jan	Feb	Mar	1qA	May	Jun		Aug	Sep	Oct	Nov	12/31/96	Balance
	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
,	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12.633	12,633	12,633	12,633	12,633	12,633	12,833	12,633
3	resiring to anos	12,000	12,400	12,202	,	,	,	,	/=(000	,	,	.=,	,	,	14,111
4	TOTAL CASH	912.633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5			,	,			,		,		,	,	,		
6	Customer Accounts Receivable	4,013,813	4 474 106	4,368,916	4,394,686	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160 473	184,013	62,553	145,972
14	Prefiminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Otner Defered Bebits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															<u>, , , , , , , , , , , , , , , , , , , </u>
19	TOTAL ASSETS	_15,864,181	16,303,280	16,292,886	16,331,796	16,501,261	16,285,037	16 194 728	16,064,714	15,963,747	16,102,648	15,694,364	15,837,352	16,191,409	16,125,183
20										•					
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150, 0 92)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329	
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,632
27	Deferred Revenues	0	0	O	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	85,579	66,579	
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,018)	(302,481)	(273,946)	(245,411)	(296,876) (283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	6	0	0	0	0	0	0	0
31							A F00 45 :	A 107 455	45.475.50		40.400.411	44.000.000		A 455	
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192
33							T 700 FF6	4 700 604	F 444 444					=	
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,486	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

Company: SSU / Collier / Marco Island

Docket No.: 950495-WS Schedule Year Ended: 12/31/96 Interim [] Final [x] Historical [] Projected [x] Simple Ave. [] 13 Month Ave. [x]

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page FPSC Uniform [] FPSC Non-uniform [x] Non FPSC [] if necessary. If a projected test year is used, include the projected annual additions

and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.

FPSC Schedule: A-16 (S) Page 1 of 1 Preparer: Kimball Recap Schedules: A-2(S),

A-7(S)

	of the applicant's policy regarding advances.	
	(1)	(2)
		Sewer Advances
ine	No. of the control of	For Construction
<u>lo.</u> 1	Description 12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93	Year-end Balance
2		0
2	Utility Adjustments to Beginning Balance	0
3	Restated Balance 12/31/91	0
4	1992 Additions	0
5	1992 Adjustments	0
6	12/31/92 Balance	Ō
7	1993 Additions	0
8	1993 Adjustments	0
9	12/31/93 Balance	0
10	1994 Additions	0
11	1994 Adjustments	o o
12	12/31/94 Balance	0
13	1995 Additions	0
14	1995 Adjustments	0
15	12/31/95 Balance	0
16	1996 Additions	0
17	1996 Adjustments	0
18	12/31/96 Balance	
		<u> </u>
	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION	<u> </u>
	Beginning Balance 12/31/95	0
20	Beginning Balance 12/31/95 Jan	
20 21	Beginning Balance 12/31/95 Jan Feb	0
20 21 22	Beginning Balance 12/31/95 Jan Feb Mar	0 0
20 21 22 23	Beginning Balance 12/31/95 Jan Feb Mar Apr	0 0 0
20 21 22 23 24	Beginning Balance 12/31/95 Jan Feb Mar Apr May	0 0 0 0
20 21 22 23 24 25	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun	0 0 0 0
20 21 22 23 24 25 26	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul	0 0 0 0 0
20 21 22 23 24 25 26 27	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug	0 0 0 0 0 0 0
20 21 22 23 24 25 26 27 28	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep	0 0 0 0 0 0 0
20 21 22 23 24 25 26 27 28 29	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct	0 0 0 0 0 0 0 0
20 21 22 23 24 25 26 27 28 29	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov	0 0 0 0 0 0 0 0 0
20 21 22 23 24 25 26 27 28 29 30	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct	0 0 0 0 0 0 0 0
20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/96 Average Balance	0 0 0 0 0 0 0 0 0 0
19 20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/96	0 0 0 0 0 0 0 0 0
20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/96 Average Balance	0 0 0 0 0 0 0 0 0 0
20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/96 Average Balance Non-used and Useful Percentage	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

Compony: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [] Final [X]
Historical [] Projected [X]
Simple Ave [] 13 Month Ave [X]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC Schedule: A-17 (W)(S) Page 1 of 1 Preparer: Vierima

FPSC Uniform [X] FPSC Non-uniform [X] NonFPSC [X]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line		Beginning Balance												Ending Balance	Test Year 13 Month Averag
No.	ASSETS/LIABILITIES	12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/31/96	Balance
	Cash	900,000	900.000	900.000	900.000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
2	Troining Factor	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,833	912,633	912,633
5	TO THE WAST	312,000	312,000	312,000	712,000	312,500	312,000	312,000	312,000	\$12,000	212,000	312,000	312,000	312,000	312,000
5	Customer Accounts Receivable	4,013,813	4 474 106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,458,554	4,636,059	4,618,754	4,463,386
7	Other Accounts Receivable	381,585	381 645	343,901	352 864	396,421	411,548	416,868	389,976	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,968	178,966	197,966	211,966	223,968	241,966	245,966	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,510	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Delered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,694,364	15,837,352	16,191,409	16,125,183
20										•			_		
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	898,278	598,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,874	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,0 9 0)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,697,832
27	Deferred Reverses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	84,579	65,579	68,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,486	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

Company: SSU / Citrus / Spring Gardens

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Schedule Year Ended: 12/31/96

Interim [] Final [x]

Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page FPSC Uniform [] FPSC Non-uniform [x] Non FPSC [] if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.

FPSC Schedule: A-16 (S) Page 1 of 1 Preparer: Kimball Recap Schedules: A-2(S), A-7(S)

	of the applicant's policy regarding advances. (1)	(2)
	.,	Sewer Advances
ine		For Construction
No.	Description	Year-end Balance
1	12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93	O
2	Utility Adjustments to Beginning Balance	0
3	Restated Balance 12/31/91	0
4	1992 Additions	0
5	1992 Adjustments	0
6	12/31/92 Balance	0
7	1993 Additions	0
8	1993 Adjustments	0
9	12/31/93 Balance	0
0	1994 Additions	0
11	1994 Adjustments	0
2	12/31/94 Balance	0
3	1995 Additions	0
4	1995 Adjustments	. 0
5	12/31/95 Balance	ō
6	1996 Additions	0
7	1996 Adjustments	0
8	12/31/96 Balance	0
19 20 21 22 23 24 25 26 27	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep	0 0 0 0 0 0
9	Oct	0
0	Nov	0
	Ending Balance 12/31/96	0
1	Average Balance	
1	Average Balance Non-used and Useful Percentage	0 0.00%
11 12 13		

Company: SSU

Docket No.: 950495-WS

Schedule Year Ended: 12/31/98

Interim [] Final [X]

Historical [] Projected [X]

Simple Ave [] 13 Month Ave [X]

FPSC Uniform [X] FPSC Non-uniform [X] NonFPSC [X]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC Schedule: A-17 (W)(S) Page 1 of 1 Preparer: Vierima

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	ASSETS/LIABILITIES	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jut	Aug	Sep	Oct	Nov	Ending Balance 12/31/98	Test Year 13 Month Average Balance
1	Cash	900,000	900.000	900,000	900.000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12 633	12,633	12 633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3	-					·			,		•		•	•	
4	TOTAL CASH	912,633	912,633	912,533	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5		•	•	,	•				,			,			
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4 456 554	4,636,059	4,618,754	4,463,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396 421	411,546	416,868	369,978	358,326	413,017	379.754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	
9	Inventories	479.301	523,094	566,887	610,680	654,473	435,508	479.381	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117.370	80,145	62.620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,956	189,966	201,966	208,966	229,966	178 966	197,966	211 966	223,966	241,966	245,966	187,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4 005 610	4,005,610	4,005,610	4,005,610	4 005,610	4,005,610	4,005,610	4,005,610	4 005,810	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	228,243	128,513	132,053	135,593	139,133	142,723	146.263	149,803	153,343	156,933	180.473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2.737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0		0	. 0	0		0	. 0		
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2 141,561	2,104,369	2,087,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	558,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,280	16 292 866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,694,364	15,837,352	16,191,409	16,125,183
20										-					
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,874	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1.764.591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,943	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	68,579	60,579
29	Ponsion and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(298,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11,323,878	6,203,377	9,057,189	8,970,192
33															
34	ASSEYS - LIABILITIES	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,638,200	4 370 488	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants

Company: SSU / St. Lucie / Tropical Isles **FPSC** Docket No.: 950495-WS Explanation: Provide the annual balance of Advances for Construction, for water and Schedule: A-16 (S) Schedule Year Ended: 12/31/96 sewer separately, for all years since either rate base was last established by this Page 1 of t Interim [] Final [x] Commission, or the date of inception of utility service if rate base has not been Preparer: Kimball Historical [] Projected [x] established previously by this Commission; and yearly additions, retirements, and Recap Schedules: A-2(S), Simple Ave. [] 13 Month Ave. [x] adjustments by dollar amount up to the end of the test year. Provide an additional page A-7(S) FPSC Uniform [] FPSC Non-uniform [x] Non FPSC [] if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances. (1) (2)Sewer Advances Line For Construction No. Description Year-end Balances 12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93 0 2 Utility Adjustments to Beginning Balance 0 3 Restated Balance 12/31/91 O 1992 Additions 0 5 1992 Adjustments 0 12/31/92 Balance n 7 1993 Additions 0 1993 Adjustments 8 9 12/31/93 Balance 0 10 1994 Additions n 11 1994 Adjustments 0 12/31/94 Balance 12 0 13 1995 Additions 0 14 1995 Adjustments 0 12/31/95 Balance 15 n 16 1996 Additions 0 17 1996 Adjustments 0 12/31/96 Balance 18 Ô AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION 19 Beginning Balance 12/31/95 Û 20 Jan 0 21 Feb 0 22 Mar 0 23 Apr May 24 ٥ 25 Jur 26 Jul 0 27 Aug 28 Sep Ω 29 Oct 0 30 Nov 0 31 Ending Balance 12/31/96 0 32 Average Balance 0 33 Non-used and Useful Percentage 0.00% 34 Non-used and Useful Amount O

35 36

37

Company Policy: SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation)

constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim () Final (X)
Historical () Projected (X)
Simple Ave (1) 13 Month Ave (X)

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC Schedule: A-17 (W)(S) Page 1 of 1 Preparer: Vierima

FPSC Uniform [X] FPSC Non-uniform [X] NonFPSC [X]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line		Beginning Balance												Ending Balance	Test Year 13 Month Average
No.	ASSETS/LIABILITIES	12/31/95	Jan	Feb	<u>Mar</u>	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/31/98	Balance
	·	900,000	900.000	900,000	900,000	900,000	900.000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
١	Cash Working Funds	12,633	12,533	12,633	12,633	12,633	12,633	12,633	12,633	12.633	12,633	12,633	12,633	12,833	12,633
2	Worlding Funds	12,033	12,033	12,033	12,033	12,033	12,033	12,033	12,033	12,033	12,033	12,000	12,000	12,000	12,000
	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
•	TOTAL CASH	312,000	912,000	312,033	912,000	\$12,000	912,000	\$12,000	912,000	312,000	312,030	312,000	312,000	812,000	*12,000
5 6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,965	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,968	223,968	241,966	245,966	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,915	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,694,364	15,837,352	18,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	778,179	
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	•
23	Accounts Payable - Affiliates	883,740	1,996,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	696,278	
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329	
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	. 0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	,
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31										A 604 447	40 400 440	44.000.070			0.070.400
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,486,448	11,323,878	8,203,377	9,057,189	8,970,192
33 34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,601,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,488	7,633,975	7,134,220	7,154,992

Note: See Allecation Volume for Water and Sewer Working Capital Allocations to the Plants.

Docke Sched Interior Histori Simple	any: SSU / Lake / Valencia Terrace t No.: 950495-WS ule Year Ended: 12/31/96)[] Final [x] cal [] Projected [x] t Ave. [] 13 Month Ave. [x] Uniform [] FPSC Non-uniform [x] Non FPSC []	Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.	FPSC Schedule: A-16 (S) Page 1 of 1 Preparer: Kimball Recap Schedules: A-2(S), A-7(S)
	(1)		(2)
			Sewer Advances
Line			For Construction
No.	Description		Year-end Balances
1	12/31/91 Balance Per Order No. 93-0423 D	ated 3/22/93	0
2	Utility Adjustments to Beginning Balance		0
3	Restated Balance 12/31/91		0
4	1992 Additions		0
5	1992 Adjustments		0
6	12/31/92 Balance		
Ū			v
7	1993 Additions		0
8	1993 Adjustments		0
9	12/31/93 Balance		0
10	1994 Additions		0
11	1994 Adjustments		0
12	12/31/94 Balance		0
13	1995 Additions		0
14	1995 Adjustments		0
15	12/31/95 Balance		0
16	1996 Additions		0
17	1996 Adjustments		0
18	12/31/96 Balance		0
	AVERAGE BALANCE AND NON-US	ED AND USEFUL CALCULATION	
19	Beginning Balance 12/31/95		0
20	Jan		0
21	Feb		0
22	Mar		0
23	Ap r		0
24	May		0
25	Jun		0
26	Jul		0
27	Aug		0
28	Sep		0
29	Oct		0
30	Nov		0
31	Ending Balance 12/31/96		0
32	Average Balance		0
33	Non-used and Useful Percentage		20.40%
34	Non-used and Useful Amount		0
35	Company Policy: SSII aither constructs froi	lities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition	(Compression)
36		illes and bills Topeka Group for the cost thereof or a related company (Lenigh Acquisition is SSU for them. In both cases, Advances for Construction are recorded and repaid out of	
37		is 350 for them. In both cases, Advances for Construction are recorded and repaid out of its received by SSU, the Advance is reduced when reimbursement is made to the respect	

7/11/95 8:45 AM A16S.XLS

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [| Final (X)
Historica! [| Projected (X)
Simple Ave [] 13 Month Ave (X)

FPSC Uniform [X] FPSC Non-uniform [X] NonFPSC [X]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC Schedule: A-17 (W)(S) Page 1 of 1 Preparer: Vierima

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Beginning												Ending	Test Year
Line		Balance												Balance	13 Month Average
No.	ASSETS/LIABILITIES	12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/31/96	Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900.000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12.633	12,633	12,633	12,633	12,633	12.633	12,633
3	·		,				.2,000	10,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912.633	912.633	912,533	912,633	912,633
5								,			- 1-1		,	012,000	512,000
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413.017	379,754	441.378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,506	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,968	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,510	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2 737 272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19 20	TOTAL ASSETS	15,864,181	15,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,694,364	15,837,352	16,191,409	16,125,183
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1.054,323	912,627	769,357	769,357	742.067	704.282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451.791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	f,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683.405	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7.922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2.096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0		. 0	0	0	0
26	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65.579	66.579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	-
30	Other Accrued Reserves	0	0	0	0	0	0	0	0		0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11,323,878	8,203,377	9.057,189	8,970,192
	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11,323,878	8,203,377	9,057,189	6,970,192

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

REPLACEMENT PAGES FOR VOLUME III, BOOK 3 OF 6

Company: SSU / FPSC Jurisdiction - All Plants

Docket No.: 950495-WS Schedule Year Ended: 12/31/95 Interim [x] Final [] Historical [] Projected [x] Simple Ave. [x] 13 Month Ave. []

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [] if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.

FPSC Schedule: A-16 (W) Page 1 of 1 Preparer: Kimball Recap Schedules: A-1(W) A-7(W)

(2)

3 382 671

	(1)	(L)
	V 7	Water Advances
		For Construction
Line	Description	Year-end Balances
No.	12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93	464,101
1		660,695
2	Utility Adjustments to Beginning Balance	
3	Restated Balance 12/31/91	1,124,796
	4000 \$ 3400	330,408
4	1992 Additions	(6,500)
5	1992 Adjustments	1,448,704
6	12/31/92 Balance	71.141.2
	4000 Additions	1,316,618
7	1993 Additions	0
8	1993 Adjustments	2,765,322
9	12/31/93 Balance	
10	1994 Additions	643,349
11	1994 Adjustments	(26,000)
	12/31/94 Balance	3,382,671
12	15/2 1/24 Damuca	
13	1995 Additions	2,221,020
14	1995 Adjustments	0
	12/31/95 Balance	5,603,691
15	(A) 1133 Data: Ne	
16	1996 Additions	
17	1996 Adjustments	
18	12/31/96 Balance	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/94	3,382,071
		3,56 7,75 6
20	Jan	3,752,841
21	Feb	3,937,926
22	Mar	4,123,011
23	Apr	4,308,096
24	May	
25	Jun	4,493,181
26	Jul	4,678,266
27	Aug	4,863,351
		5,048,436
28	Sep	5,233,521
29	Oct	5,418,606
30	Nov	5,603,691
31	Ending Balance 12/31/95	3,000,001
32	Average Balance	4,493,181
		100.00%
33	Non-used and Useful Percentage	
34	Non-used and Useful Amount	4,493,181

Company Policy: SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation) constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future 36 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company. 37

Company: SSU / FPSC Jurisdiction - All Plants

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim [x] Final []

Historical [] Projected [x]

Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC

Schedule: A-17 (W)

Page 1 of 1 balance of O & M expenses multiplied by the working capital percent. Preparer: Vierima

Recap schedules: A-1(W)

-	(1)	(2) 1995 WORI	(3) (ING CAPITAL A	(4) LLOWANCE	(5)
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	14,794,388	24,387	14,818,775	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	1,849,301	3,048	1,852,350	

Explanation: Provide the calculation of working capital using

the formula method. This is calculated by taking the

Company: SSU / FPSC Jurisdiction - Uniform Plants

Docket No.: 950495-WS Schedule Year Ended: 12/31/95 Interim [x] Final [] Historical [] Projected [x] Simple Ave. [x] 13 Month Ave. [] FPSC Uniform [x] FPSC Non-uniform [] Non FPSC []		Year Ended: 12/31/95 sewer separately, for all years since either rate base was last established by this [Final [] Commission, or the date of inception of utility service if rate base has not been [] Projected [x] established previously by this Commission; and yearly additions, retirements, and ve. [x] 13 Month Ave. [] adjustments by dollar amount up to the end of the test year. Provide an additional page	
	(1)		(2) Water Advances
Line			For Construction
No.	Description		Year-end Balances
1	12/31/91 Balance Per Order No. 93-0423 Da	ted 3/22/93	464,101
2	Utility Adjustments to Beginning Balance		660,695
3	Restated Balance 12/31/91		1,124,796
4	1992 Additions		330,408
5	1992 Adjustments		(6,500)
6	12/31/92 Balance		1,448,704
7	1993 Additions		729,266
8	1993 Adjustments 12/31/93 Balance		2,177,970
9	1231/93 balance		2,177,010
10	1994 Additions		789,731
11	1994 Adjustments		(26,000)
12	12/31/94 Balance		2,941,701
13	1995 Additions		800,000
14	1995 Adjustments		0
15	12/31/95 Balance		3,741,701
16	1996 Additions		
17	1996 Adjustments		
18	12/31/96 Balance		
	AVERAGE BALANCE AND NON-US	ED AND USEFUL CALCULATION	
19	Beginning Balance 12/31/94		2,941,701
20	Jan		3,008,368
21	Feb		3,075,034
22	Mar		3,141,701
23	Apr		3,208,368
24	May		3,275,034
25	Jun		3,341,701 3,408,368
26	Jul		3,475,034
27	Aug		3,541,701
28 29	Sep Oct		3,608,368
30	Nov		3,675,034
31	Ending Balance 12/31/95		3,741,701
32	Average Balance		3,341,701
33	Non-used and Useful Percentage		100.00%
34	Non-used and Useful Amount		3,341,701
OE.	Company Bolies - CCII either constructs for	cilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition	Corporation)
35 36	constructs facilities and b	oills SSU for them. In both cases, Advances for Construction are recorded and repaid out of	f future
37	connection fees. As CIA	C is received by SSU, the Advance is reduced when reimbursement is made to the respect	tive company.

FPSC

Company: SSU / FPSC Jurisdiction - Uniform Plants

FPSC

Docket No.: 950495-WS

Explanation: Provide the calculation of working capital using

Schedule: A-17 (W)

Schedule Year Ended: 12/31/95

Page 1 of 1

Interim [x] Final []

the formula method. This is calculated by taking the

Historical [] Projected [x]

balance of O & M expenses multiplied by the working capital percent. Preparer: Vierima

Recap schedules: A-1(W)

Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [x] FPSC Non-uniform [] Non FPSC []

	(1)	(2) (3) (4) (5) 1995 WORKING CAPITAL ALLOWANCE
Line No.	Description	Balance Utility Adjusted Utility Supporting Per Books Adjustments Balance Schedules
1	Total Operation and Maintenance Expenses	9,194,170 24,387 9,218,557 B-1(W)
2	Working Capital Percent	12.50% 12.50% 12.50%
3	Total Working Capital Allowance	<u>1,149,274</u> <u>3,048</u> <u>1,152,323</u>

Docket Schedu nterim Historic Simple	any: SSU / FPSC Juriadiction - Non-Uniform F No.: 950495-WS ple Year Ended: 12/31/95 [x] Final [] pal [] Projected [x] Ave. [x] 13 Month Ave. [] Uniform [] FPSC Non-uniform [x] Non FPSC []	Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.	FPSC Schedule: A-16 (W) Page 1 of 1 Preparer: Kimball Recap Schedules: A-1(W) A-7(W)
	(1)		(2)
			Water Advances
Line		•	For Construction Year-end Balances
No.	Description		0
1	12/31/91 Balance Per Order No. 93-0423 Da	18G 3/22/93	Ö
2	Utility Adjustments to Beginning Balance		<u> </u>
3	Restated Balance 12/31/91		0
	1000 Additions		0
4 5	1992 Additions 1992 Adjustments		Ŏ
6	12/31/92 Balance		0
J			
7	1993 Additions		587,352
В	1993 Adjustments		0
9	12/31/93 Balance		587,352
10	1994 Additions		(146,382)
11	1994 Adjustments		0
12	12/31/94 Balance		440,970
13	1995 Additions		1,421,020
14	1995 Adjustments		0
15	12/31/95 Balance		1,861,990
16	1996 Additions		
17	1996 Adjustments		
18	12/31/96 Balance		
	AVERAGE BALANCE AND NON-US	SED AND USEFUL CALCULATION	
19	Beginning Balance 12/31/94		440,970
20	Jan		559,388
21	Feb		677,807
22	Mar		796,225
23	Apr		914,643
24	May		1,033,062
25	Jun		1,151,480
26	Jul		1,269,898
27	Aug		1,388,317
28	Sep		1,506,735
29	Oct		1,625,153
30	Nov		1,743,572
31	Ending Balance 12/31/95		1,861,990
32	Average Balance		1,151,480
33	Non-used and Useful Percentage		100.00%
34	Non-used and Useful Amount		1,151,480
~-	Company Ballace, COH althor constructs for	citition and hills Tonoka Group for the cost thereof or a related company il ebidh acquisition	i Corporation)
35 36	Company Policy: SSU either constructs fa	cilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of	n Corporation) of future

Company: \$SU / FPSC Jurisdiction - Non-Uniform Plants Docket No.: 950495-WS

Explanation: Provide the calculation of working capital using

Schedule: A-17 (W)

FPSC

Schedule Year Ended: 12/31/95

the formula method. This is calculated by taking the

Page 1 of 1

Interim [x] Final []

balance of O & M expenses multiplied by the working capital percent. Preparer: Vierima

Recap schedules: A-1(W)

Historical [] Projected [x]

Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

	(1)	(2) 1995 WORI	(3) GNG CAPITAL A	(4) LLOWANCE	(5)
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	5,600,217	0	5,600,217	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	700, 027	0	700,027	

Company: SSU / Charlotte / Deep Creek Docket No.: 950495-WS Schedule Year Ended: 12/31/95 Interim [x] Final [] Historical [] Projected [x] Simple Ave. [x] 13 Month Ave. []

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page FPSC Uniform [] FPSC Non-uniform [x] Non FPSC [] if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description

FPSC Schedule: A-16 (W) Page 1 of 1 Preparer: Kimball Recap Schedules: A-1(W) A-7(W)

	(1)	(2) Water Advances
Line		For Construction
No.	Description	Year-end Balances
1	12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93	0
2	Utility Adjustments to Beginning Balance	0
3	Restated Balance 12/31/91	0
4	1992 Additions	0
5	1992 Adjustments	0
6	12/31/92 Balance	Ü
7	1993 Additions	0
8	1993 Adjustments	
9	12/31/93 Balance	Ů
10	1994 Additions	0
11	1994 Adjustments	
12	12/31/94 Balance	U
13	1995 Additions	0
14	1995 Adjustments	0
15	12/31/95 Balance	0
16	1996 Additions	
17 18	1996 Adjustments 12/31/96 Balance	
	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION	
	AAEWAGE BYENICE WIN HOUSED WIN ONE OF AVERANTION	
19		0
20		0
21		o o
22		Ö
23 24	·	0
25	•	0
26		0
27		0
28	·	0
29	·	0
30		0
31		0
32	Average Balance	0
33		
34	Non-used and Useful Amount	0
35		company (Lehigh Acquisition Corporation)
36	constructs facilities and bills SSU for them. In both cases, Advances for Construction	are recorded and repaid out of future
37		

Company: SSU / Charlotte / Deep Creek

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim [x] Final []

Historical [] Projected [x]

Simple Ave. (x) 13 Month Ave. []

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

FPSC

Schedule: A-17 (W)

Page 1 of 1

balance of O & M expenses multiplied by the working capital percent. Preparer: Vierima

Recap schedules: A-1(W)

	(1)	(2) 1995 W ORI	(3) CING CAPITAL AI	(4) LLOWANCE	(5)
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	1,402,499	0	1,402,499	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	175,312	0	175,312	

Explanation: Provide the calculation of working capital using

the formula method. This is calculated by taking the

Company: SSU / Volusia / Enterprise Docket No.: 950495-WS Schedule Year Ended: 12/31/95 Interim [x] Final [] Historical [] Projected [x] Simple Ave. [x] 13 Month Ave. []

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of Inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page FPSC Uniform [] FPSC Non-uniform [x] Non FPSC [] if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.

FPSC Schedule: A-16 (W) Page 1 of 1 Preparer: Kimbali Recap Schedules: A-1(W) A-7(W)

ne	(1)	(2) Water Advances For Construction Year-end Balances
). 1	Description 12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93	0
1	Utility Adjustments to Beginning Balance	0
3	Restated Balance 12/31/91	0
4	1992 Additions	0
5	1992 Adjustments	0
6	12/31/92 Balance	0
7	1993 Additions	0
8	1993 Adjustments	0
9	12/31/93 Balance	0
0	1994 Additions	0
1	1994 Adjustments	0
2	12/31/94 Balance	0
3	1995 Additions	0
4	1995 Adjustments	0
5	12/31/95 Balance	0
6	1996 Additions	
7	1996 Adjustments 12/31/96 Balance	
	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION	
	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION	
a		0
	Beginning Balance 12/31/94	
0	Beginning Balance 12/31/94 Jan	0
:0 !1	Beginning Balance 12/31/94 Jan Feb	0
10 11 12	Beginning Balance 12/31/94 Jan Feb Mar	0 0 0
20 21 22 23	Beginning Balance 12/31/94 Jan Feb Mar Apr	0 0 0 0
10 11 12 23 24	Beginning Balance 12/31/94 Jan Feb Mar Apr May	0 0 0 0
20 21 22 23 24 25	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun	0 0 0 0 0
10 11 12 13 14 15 16	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul	0 0 0 0 0 0
20 21 22 23 24 25 26 27	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug	0 0 0 0 0 0 0
20 21 23 24 25 26 27	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul	0 0 0 0 0 0 0
20 21 22 23 24 25 26 27 28	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug Sep	0 0 0 0 0 0 0 0
20 21 22 23 24 25 26 27 28 29	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug Sep Oct	0 0 0 0 0 0 0 0
20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov	0 0 0 0 0 0 0 0
19 20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/95	0 0 0 0 0 0 0
20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/95 Average Balance	0
20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/95 Average Balance Non-used and Useful Percentage	any (Lehigh Acquisition Corporation)

Company: SSU / Volusia / Enterprise

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95 Interim [x] Final []

Historical [] Projected [x]

Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

FPSC

Schedule: A-17 (W)

Explanation: Provide the calculation of working capital using

the formula method. This is calculated by taking the balance of O & M expenses multiplied by the working capital percent. Preparer: Vierima

Page 1 of 1

Recap schedules: A-1(W)

	(1)	(2) 1995 WOR	(3) CING CAPITAL AI	(4) LLOWANCE	(5)
Line No.	Description	Batance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	53,090	0	53,090	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	6,636	0	6,636	

Company: SSU / Bradford / Geneva Lake Estates

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim [x] Final []

Historical [] Projected [x]

Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.

FPSC Schedule: A-16 (W) Page 1 of 1 Preparer: Kimball Recap Schedules: A-1(W) A-7(W)

ine Io.		(0)
	(1)	(2) Water Advances
		For Construction
0.	December	Year-end Balances
	Description	0
1	12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93	0
2	Utility Adjustments to Beginning Balance	
3	Restated Balance 12/31/91	0
4	1992 Additions	0
5	1992 Adjustments	0
6	12/31/92 Balance	0
7	1993 Additions	0
8	1993 Adjustments	0
9	12/31/93 Balance	0
10	1994 Additions	0
11	1994 Adjustments	0
12	12/31/94 Balance	- 0
13	1995 Additions	0
14	1995 Adjustments	0
15	12/31/95 Balance	0
16	1996 Additions	
17	1996 Adjustments	
18	12/31/96 Balance	
	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION	
19	Beginning Balance 12/31/94	0
20	Jan	0
21	Feb	· ·
22	Mar	Ç
23	Apr	C
	May	Ç
	Jun	C
24 25		(
25 26	Jul -	,
25 26 27	Aug	
25 26 27 28	Aug Sep	(
25 26 27 28 29	Aug Sep Oct	(
25 26 27 28 29 30	Aug Sep Oct Nov	(
25 26 27 28 29 30	Aug Sep Oct	(
25 26 27 28 29 30 31	Aug Sep Oct Nov Ending Balance 12/31/95 Average Balance	(
25 26 27	Aug Sep Oct Nov Ending Balance 12/31/95	

connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

Company: SSU / Bradford / Geneva Lake Estates

Docket No.: 950495-WS Schedule Year Ended: 12/31/95

Interim [x] Final [] Historical [] Projected [x]

Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

Explanation: Provide the calculation of working capital using

the formula method. This is calculated by taking the balance of O & M expenses multiplied by the working capital percent. Preparer: Vierima

FPSC

Schedule: A-17 (W) Page 1 of 1

Recap schedules: A-1(W)

	(1)	(2) (3) (4)	(5)
		1995 WORKING CAPITAL ALLOWANCE	
Line No.	Description	Balance Utility Adjusted Utility Per Books Adjustments Balance	Supporting
	Description	Per Books Adjustments Balance	Schedules
1	Total Operation and Maintenance Expenses	20,272 0 20,272	B-1(W)
2	Working Capital Percent	<u>12.50%</u> <u>12.50%</u> <u>12.50%</u>	
3	Total Working Capital Allowance	2,534 0 2,534	

Docket Schedu Interim Historic Simple	nny: SSU / Bradford / Keystone Club Estates No.: 950495-WS de Year Ended: 12/31/95 [x] Final [] sal [] Projected [x] Ave. [x] 13 Month Ave. [] Uniform [] FPSC Non-uniform [x] Non FPSC []	Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.	FPSC Schedule: A-16 (W) Page 1 of 1 Preparer: Kimball Recap Schedules: A-1(W) A-7(W)
	(1)		(2)
			Water Advances
Line	4.41		For Construction Year-end Balances
No.	Description 12/31/91 Balance Per Order No. 93-0423 Da	ated 2/2/03	0
1 2	Utility Adjustments to Beginning Balance	MAC GETTA	0
۷.	OBINY Adjustments to boginning business		
3	Restated Balance 12/31/91		0
4	1992 Additions		0
5	1992 Adjustments		0
6	12/31/92 Balance		0
7	1993 Additions		0
В	1993 Adjustments		0
9	12/31/93 Balance		0
10	1994 Additions		0
11	1994 Adjustments		0
12	12/31/94 Balance		0
13	1995 Additions		0
14	1995 Adjustments	•	0
15	12/31/95 Balance		0
16	1996 Additions		
17	1996 Adjustments		
18	12/31/96 Balance		
	AVERAGE BALANCE AND NON-U	SED AND USEFUL CALCULATION	
19	Beginning Balance 12/31/94		0
20	Jan		0
21	Feb		0
22	Mar		0
23	Apr		0
24	Мау		0
25	Jun		Ö
26	Jul		Ö
27	Aug		ŏ
28	Sep		0
29	Oct		0
30	Nov Ending Balance 12/31/95		0
31	Citaling paramet 120 1790		
32	Average Balance		0
33	Non-used and Useful Percentage		
34	Non-used and Useful Amount		0
35	Company Policy: SSU either constructs f	acilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition	n Corporation)
36	constructs facilities and	bills SSU for them. In both cases, Advances for Construction are recorded and repaid out	of future
37	connection fees. As CI	AC is received by SSU, the Advance is reduced when reimbursement is made to the respe-	ctive company.

Company: SSU / Bradford / Keystone Club Estates

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim [x] Final []

Historical [] Projected [x]

Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

FPSC

Schedule: A-17 (W)

Page 1 of 1

balance of O & M expenses multiplied by the working capital percent. Preparer: Vienma

Recap schedules: A-1(W)

	(1)	(2) 1995 WORK	(3) (ING CAPITAL A	(4) LLOWANCE	(5)
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	25,456	0	25,4 56	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	3,182	0	3,182	

Explanation: Provide the calculation of working capital using

the formula method. This is calculated by taking the

Company: SSU / Citrus / Lakeside

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim [x] Final []

Historical [] Projected [x]

Simple Ave. [x] 13 Month Ave. [}

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.

FPSC Schedule: A-16 (W) Page 1 of 1 Preparer: Kimball Recap Schedules: A-1(W) A-7(W)

	(1)	(2) Water Advances For Construction
10		
<u>).</u>	Description	Year-end Balances 0
1	12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93	0
2	Utility Adjustments to Beginning Balance	
3	Restated Balance 12/31/91	0
4	1992 Additions	0
5	1992 Adjustments	0
6	12/31/92 Balance	0
7	1993 Additions	0
8	1993 Adjustments	<u>0</u>
9	12/31/93 Balance	V
0	1994 Additions	0
1	1994 Adjustments	0
2	12/31/94 Balance	0
3	1995 Additions	0
4	1995 Adjustments	0
5	12/31/95 Balance	0
6	1996 Additions	
7	1996 Adjustments	
18	12/31/96 Balance	
		-
	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION	
19	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/94	0
		0
20	Beginning Balance 12/31/94	0
20 21	Beginning Balance 12/31/94 Jan	0 0 0
20 21 22	Beginning Balance 12/31/94 Jan Feb	0 0 0 0
20 21 22 23 24	Beginning Balance 12/31/94 Jan Feb Mar Apr May	0 0 0 0 0
20 21 22 23 24	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun	0 0 0 0 0 0
20 21 22 23 24 25 26	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul	0 0 0 0 0 0
20 21 22 23 24 25 26 27	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug	0 0 0 0 0 0 0
20 21 22 23 24 25 26 27 28	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug Sep	0 0 0 0 0 0 0
20 21 22 23 24 25 26 27 28 29	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug Sep Oct	0 0 0 0 0 0 0 0
20 21 22 23 24 25 26 27 28 29	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov	0 0 0 0 0 0 0 0
20 21 22 23 24 25 26 27 28 29	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug Sep Oct	0 0 0 0 0 0 0 0
20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/95 Average Balance	0 0 0 0 0 0 0 0
19 20 21 22 23 24 25 26 27 28 29 30 31 32 33	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/95 Average Balance	0 0 0 0 0 0 0 0 0
20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/95 Average Balance Non-used and Useful Percentage	0 0 0 0 0 0 0 0
20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/95 Average Balance Non-used and Useful Amount	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

Company: SSU / Citrus / Lakeside

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim (x) Final []

Historical [] Projected [x]

Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

FPS

FPSC

Schedule: A-17 (W)

Page 1 of 1

balance of O & M expenses multiplied by the working capital percent. Preparer: Vienma

Recap schedules: A-1(W)

	(1)	(2)	(3)	(4)	(5)
		1995 WORK	UNG CAPITAL AI	LLOWANCE	
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	13,954	0	13,954	8-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	1,744	0	1,744	

Explanation: Provide the calculation of working capital using

the formula method. This is calculated by taking the

Company: SSU / Lee / Lehigh Docket No.: 950495-WS Schedule Year Ended: 12/31/95 Interim [x] Final [] Historical [] Projected [x] Simple Ave. [x] 13 Month Ave. [] FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.

FPSC Schedule: A-16 (W) Page 1 of 1 Preparer: Kimball Recap Schedules: A-1(W) A-7(W)

	of the applicant's policy regarding advances.	· · · · · · · · · · · · · · · · · · ·
	(1)	(2) Water Advances
ine		For Construction
No.	Description	Year-end Balances
1	12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93	0
2	Utility Adjustments to Beginning Balance	
3	Restated Balance 12/31/91	0
4	1992 Additions	0
5	1992 Adjustments	0
6	12/31/92 Balance	U
7	1993 Additions	587,352
В	1993 Adjustments	0
9	12/31/93 Balance	587,352
10	1994 Additions	(146,382)
11	1994 Adjustments	0
12	12/31/94 Balance	440,970
13	1995 Additions	1,421,020
14	1995 Adjustments	0
15	12/31/95 Balance	1,861,990
16	1996 Additions	
17	1996 Adjustments	
18	12/31/96 Balance	****
	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION	
19	Beginning Balance 12/31/94	440,970
20	Jan	559,388
21	Feb	677,807 796,225
22	Mar	750,223 914.643
23	Apr	1,033,062
24	May	1,151,480
25	Jun	1,269,898
26	Jul	1,388,317
27	Aug	1,506,735
28	Sep	1,625,153
29	Oct	1,743,572
30 31	Nov Ending Balance 12/31/95	1,861,990
		1,151,480
32	Average Balance	100.009
33	Non-used and Useful Percentage	
34	Non-used and Useful Amount	1,151,480
35	Company Policy: SSU either constructs facilities and bills Topeka Group for the cost thereof or a rela	ated company (Lehigh Acquisition Corporation)
36	constructs facilities and bills SSU for them. In both cases, Advances for Constructi	ion are recorded and repaid out of future
37		bursement is made to the respective company.

Company: SSU / Lee / Lehigh

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim [x] Final []

Historical [] Projected [x]

Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

FPSC Explanation: Provide the calculation of working capital using Schedi

Schedule: A-17 (W)

Page 1 of 1

balance of O & M expenses multiplied by the working capital percent. Preparer: Vierima

Recap schedules: A-1(W)

	(1)	(2) (3) (4) 1995 WORKING CAPITAL ALLOWANCE	(5)
Line No.	Description	Balance Utility Adjusted Utility Per Books Adjustments Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	1,297,812 0 1,297,812	B-1(W)
2	Working Capital Percent	12.50% 12.50% 12.50%	
3	Total Working Capital Allowance	162,227 0 162,227	

the formula method. This is calculated by taking the

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final []
Historical [] Projected [x]
Simple Ave. [x] 13 Month Ave. []
FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.

FPSC Schedule: A-16 (W) Page 1 of 1 Preparer: Kimball Recap Schedules: A-1(W) A-7(W)

	(1)	(2) Water Advances For Construction
ne	Description	Year-end Balances
1	09/30/91 Balance Per Order No. PSC 93-1023-FOF-WS Dated 7/12/93	0
2	Utility Adjustments to Beginning Balance	0
3	Restated Balance 12/31/91	0
4	1992 Additions	0
5	1992 Adjustments	0
6	12/31/92 Balance	0
7	1993 Additions	0
8	1993 Adjustments	0
9	12/31/93 Balance	U
0	1994 Additions	0
11	1994 Adjustments	
12	12/31/94 Balance	U
13	1995 Additions	0
14	1995 Adjustments	0
15	12/31/95 Balance	U
16	1996 Additions	
17	1996 Adjustments	
	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION	
19	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/94	
20	Beginning Balance 12/31/94 Jan	0
20 21	Beginning Balance 12/31/94 Jan Feb	0
20 21 22	Beginning Balance 12/31/94 Jan Feb Mar	0 0 0
20 21 22 23	Beginning Balance 12/31/94 Jan Feb Mar Apr	0 0 0 0
20 21 22 23 24	Beginning Balance 12/31/94 Jan Feb Mar Apr May	0 0 0 0 0
20 21 22 23 24 25	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun	0 0 0 0 0
20 21 22 23 24 25 26	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul	0 0 0 0 0 0
20 21 22 23 24 25 26 27	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug	0 0 0 0 0 0 0
20 21 22 23 24 25 26 27 28	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug Sep	0 0 0 0 0 0 0 0
20 21 22 23 24 25 26 27 28 29	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug Sep Oct	0 0 0 0 0 0 0 0
20 21 22 23 24 25 26 27 28	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug Sep	0 0 0 0 0 0 0 0
21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/95	000000000000000000000000000000000000000
20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/95 Average Balance	000000000000000000000000000000000000000
20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/95	000000000000000000000000000000000000000
20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/95 Average Balance	0 0 0 0 0 0 0 0
20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/95 Average Balance Non-used and Useful Percentage	pany (Lehigh Acquisition Corporation)

Company: SSU / Collier / Marco Island

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim [x] Final []

Historical [] Projected [x]

Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

FPSC

Schedule: A-17 (W)

Page 1 of 1

balance of O & M expenses multiplied by the working capital percent. Preparer: Vierima

Recap schedules: A-1(W)

	(1)	(2) 1995 W ORI	(3) CING CAPITAL AI	(4) LOWANCE	(5)
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	2,667,795	0	2,667,795	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	333,474	0	333,474	

Explanation: Provide the calculation of working capital using

the formula method. This is calculated by taking the

Company: SSU / St. Johns / Palm Valley Docket No.: 950495-WS Schedule Year Ended: 12/31/95 Interim [x] Final [] Historical [] Projected [x] Simple Ave. [x] 13 Month Ave. [] FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.

FPSC Schedule: A-16 (W) Page 1 of 1 Preparer: Kimball Recap Schedules: A-1(W)

	(1)	(2) Water Advances For Construction
ne	Description	Year-end Balances
<u>).</u> 1	12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93	0
2	Utility Adjustments to Beginning Balance	0
3	Restated Balance 12/31/91	0
4	1992 Additions	0
5	1992 Adjustments	0
6	12/31/92 Balance	U
7	1993 Additions	0
8	1993 Adjustments	0
9	12/31/93 Balance	0
0	1994 Additions	0
1	1994 Adjustments	0
2	12/31/94 Balance	0
3	1995 Additions	0
4	1995 Adjustments	0
5	12/31/95 Balance	0
6	1996 Additions	
7	1996 Adjustments	
18	12/31/96 Balance	
	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION	
		0
	Beginning Balance 12/31/94	
20	Beginning Balance 12/31/94 Jan	0
20 21	Beginning Balance 12/31/94 Jan Feb	0
20 21 22	Beginning Balance 12/31/94 Jan Feb Mar	0 0 0
20 21 22 23	Beginning Balance 12/31/94 Jan Feb Mar Apr	0 0 0 0
20 21 22 23 24	Beginning Balance 12/31/94 Jan Feb Mar	0 0 0 0 0
20 21 22 23 24 25	Beginning Balance 12/31/94 Jan Feb Mar Apr May	0 0 0 0 0 0
20 21 22 23 24 25 26	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun	0 0 0 0 0 0
20 21 22 23 24 25 26 27	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug	0 0 0 0 0 0 0
20 21 22 23 24 25 26 27 28	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug Sep	
20 21 22 23 24 25 26 27 28 29	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov	
20 21 22 23 24 25 26 27 28 29	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug Sep Oct	
20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/95 Average Balance	
20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/95 Average Balance	
19 20 21 22 23 24 25 26 27 28 29 30 31 32 33	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/95 Average Balance Non-used and Useful Percentage	000000000000000000000000000000000000000
20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/95 Average Balance Non-used and Useful Amount	(Lehigh Acquisition Corporation)

Company: SSU / St. Johns / Palm Valley

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95 interim [x] Final []

Historical [] Projected [x]

Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

FPSC

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the

Schedule: A-17 (W) Page 1 of 1

balance of O & M expenses multiplied by the working capital percent. Preparer: Vienma

Recap schedules: A-1(W)

	(1)	(2) (3) (4) (5)
		1995 WORKING CAPITAL ALLOWANCE
Line No.	Description	Balance Utility Adjusted Utility Supporting Per Books Adjustments Balance Schedules
1	Total Operation and Maintenance Expenses	39,898 0 39,898 B-1(W)
2	Working Capital Percent	12.50% 12.50% 12.50%
3	Total Working Capital Allowance	4,987 0 4,987

Company: SSU / St. Johns / Remington Forest

Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final []
Historical [] Projected [x]
Simple Ave. [x] 13 Month Ave. []
FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kirnball
Recap Schedules: A-1(W)
A-7(W)

	(1)	(2) Water Advances For Construction
ine	Description	Year-end Balances
<u>lo.</u> 1	12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93	Teal end Data les
2	Utility Adjustments to Beginning Balance	0
3	Restated Balance 12/31/91	0
4	1992 Additions	0
5	1992 Adjustments	0
6	12/31/92 Balance	U
7	1993 Additions	0
8	1993 Adjustments	0
9	12/31/93 Balance	0
10	1994 Additions	0
11	1994 Adjustments	0
12	12/31/94 Balance	0
13	1995 Additions	0
14	1995 Adjustments	0
15	12/31/95 Balance	0
16	1996 Additions	
17	1996 Adjustments	
18	12/31/96 Balance	
	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION	
19		o
19 20	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/94 Jan	0
	Beginning Balance 12/31/94	0
20	Beginning Balance 12/31/94 Jan	
20 21	Beginning Balance 12/31/94 Jan Feb	0 0 0
20 21 22	Beginning Balance 12/31/94 Jan Feb Mar	000000000000000000000000000000000000000
20 21 22 23 24 25	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun	
20 21 22 23 24 25 26	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul	
20 21 22 23 24 25 26 27	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug	
20 21 22 23 24 25 26 27 28	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug Sep	
20 21 22 23 24 25 26 27 28 29	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug Sep Oct	
20 21 22 23 24 25 26 27 28 29 30	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov	
20 21 22 23 24 25 26 27 28 29	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug Sep Oct	0 0 0 0
20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/95 Average Balance	
20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/95	
20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/95 Average Balance	
20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/94 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/95 Average Balance Non-used and Useful Percentage	ny (Lehigh Acquisition Corporation)

Company: SSU / St. Johns / Remington Forest

Docket No.: 950495-WS Schedule Year Ended: 12/31/95

Interim [x] Final [] Historical [] Projected [x]

Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

Explanation: Provide the calculation of working capital using

the formula method. This is calculated by taking the

balance of O & M expenses multiplied by the working capital percent. Preparer: Vierima

Schedule: A-17 (W) Page 1 of 1

FPSC

Recap schedules: A-1(W)

	(1)	(2)	(3)	(4)	(5)
			KING CAPITAL AI	LLOWANCE	
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	19,936	0	19,936	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	2,492	0	2,492	

Company: SSU / Citrus / Spring Gardens Docket No.: 950495-WS Schedule Year Ended: 12/31/95 Interim [x] Final [] Historical [] Projected [x] Simple Ave. [x] 13 Month Ave. []

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page FPSC Uniform [] FPSC Non-uniform [x] Non FPSC [] if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description

FPSC Schedule: A-16 (W) Page 1 of 1 Preparer: Kimball Recap Schedules: A-1(W) A-7(W)

	of the applicant's policy regarding advances (1)	(2)
	VI	Water Advances
ine		For Construction
lo.	Description	Year-end Balance
1	12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93	
2	Utility Adjustments to Beginning Balance	0
_	•••••••••••••••••••••••••••••••••••••••	
3	Restated Balance 12/31/91	d
4	1992 Additions	C
5	1992 Adjustments	
6	12/31/92 Balance	
7	1993 Additions	C
8	1993 Adjustments	0
9	12/31/93 Balance	
•		
10	1994 Additions	0
11	1994 Adjustments	0
12	12/31/94 Balance	
13	1995 Additions	0
14	1995 Adjustments	0
15	12/31/95 Balance	0
16	1996 Additions	
17	1996 Adjustments	
18	12/31/96 Balance	
	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION	
19	Beginning Balance 12/31/94	C
20	Jan	C
21	Feb	C
22	Mar	C
23	Apr	C
24	May	C
25	Jun	C
26	Jul	C
27	Aug	(
28	Sep	C
29	Oct	(
30	Nov	(
31	Ending Balance 12/31/95	
32	Average Balance	(
33	Non-used and Useful Percentage	
•		
34	Non-used and Useful Amount	
35	Company Policy: SSU either constructs facilities and bills Topeka Group for the cost the	rent or a related company (Lehigh Acquisition Corporation)
	constructs facilities and bills SSU for them. In both cases, Advances for	or Construction are recorded and renaid out of litture
36		d when reimburgement is made to the respective company

37

connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

Company: SSU / Citrus / Spring Gardens

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim [x] Final []

Historical [] Projected [x]

Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

FPSC

Schedule: A-17 (W)

Page 1 of 1

balance of O & M expenses multiplied by the working capital percent. Preparer: Vierima

Recap schedules: A-1(W)

	(1)	(2) 1 995 WOR	(3) KING CAPITAL A	(4) LLOWANCE	(5)
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	12,973	0	12,973	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	1,622	0	1,622	

Explanation: Provide the calculation of working capital using

the formula method. This is calculated by taking the

FPSC Company: SSU / Lake / Valencia Terrace Schedule: A-16 (W) Explanation: Provide the annual balance of Advances for Construction, for water and Docket No.: 950495-WS sewer separately, for all years since either rate base was last established by this Page 1 of 1 Schedule Year Ended: 12/31/95 Preparer: Kimbal! Commission, or the date of inception of utility service if rate base has not been Interim [x] Final [] established previously by this Commission; and yearly additions, retirements, and Recap Schedules: A-1(W) Historical [] Projected [x] A-7(W) adjustments by dollar amount up to the end of the test year. Provide an additional page Simple Ave. [x] 13 Month Ave. [] if necessary. If a projected test year is used, include the projected annual additions FPSC Uniform [] FPSC Non-uniform [x] Non FPSC [] and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances. (2) (1) Water Advances For Construction Line Year-end Balances Description No. 0 12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93 1 2 Utility Adjustments to Beginning Balance 0 Restated Balance 12/31/91 3 0 1992 Additions 4 0 5 1992 Adjustments 12/31/92 Balance 6 0 1993 Additions 7 0 1993 Adjustments 8 0 12/31/93 Balance 9 0 1994 Additions 10 1994 Adjustments 11 12/31/94 Balance 12 ٥ 13 1995 Additions 1995 Adjustments 14 15 12/31/95 Balance 1996 Additions 16 1996 Adjustments 17 18 12/31/96 Balance AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/94 19 ٥ 20 Jan 0 Feb 21 0 22 Mar 0 23 Apr 0 24 Мау 0 25 Jun 0 Jul 26 0 27 Aug 0 28 Sep 0 29 Oct 0 Nov 30 0 31 Ending Balance 12/31/95 0 32 Average Balance Non-used and Useful Percentage 33

Non-used and Useful Amount

34

35

36

37

Company Policy: SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation)

constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future

connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

Company: SSU / Lake / Valencia Terrace

Docket No.: 950495-WS Schedule Year Ended: 12/31/95

interim [x] Final []

Historical [] Projected [x]

Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

Explanation: Provide the calculation of working capital using

the formula method. This is calculated by taking the

balance of O & M expenses multiplied by the working capital percent. Preparer: Vierima

FPSC

Schedule: A-17 (W)

Page 1 of 1

Recap schedules: A-1(W)

	(1)	(2) 1995 WOR	(3) KING CAPITAL A	(4) LLOWANCE	(5)
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	46,533	0	46,533	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	5,817	0	5,817	

REPLACEMENT PAGES FOR VOLUME III, BOOK 4 OF 6

Dockei Schedi Interim Histori Simple	Aule Year Ended: 12/31/95 In [x] Final { Commission Ical [] Projected [x] established Ical [] Projected [x] edjustments Ical [] Commission Ical [] Projected [x] established Ical [] Projected [x] established Ical [] Ended [x] Ical [] Ended [x	Provide the annual balance of Advances for Construction, for water and ately, for all years since either rate base was last established by this, or the date of inception of utility service if rate base has not been previously by this Commission; and yearly additions, retirements, and by dollar amount up to the end of the test year. Provide an additional page If a projected test year is used, include the projected annual additions ments specifically identifying those costs. Also, provide a brief description ant's policy regarding advances.	FPSC Schedule: A-16 (S) Page 1 of 1 Preparer: Kimball Recap Schedules: A-2(S) A-7(S)
	(1)	to possy regarding covering.	(2)
			Sawer Advances
Line			For Construction
No.	Description		Year-end Balances
1	12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93		354,358
2	Utility Adjustments to Beginning Balance		(8,061)
3	Restated Balance 12/31/91		346,297
4	1992 Additions		(18,865)
5	1992 Adjustments		0
6	12/31/92 Balance		327,432
7	1993 Additions		434,251
8	1993 Adjustments		0
9	12/31/93 Balance		761,683
10	1994 Additions		326,691
11	1994 Adjustments		0
12	12/31/94 Balance		1,088,374
13	1995 Additions		625,010
14	1995 Adjustments		0
15	12/31/95 Balance		1,713,384
16	1996 Additions		
17	1996 Adjustments		
18	12/31/96 Balance		· · · · · · · · · · · · · · · · · · ·
	AVERAGE BALANCE AND NON-USED AND I	JSEFUL CALCULATION	
19	Beginning Balance 12/31/94		1,088,374
20	Jan		1,085,337
21	Feb		1,082,299
22	Mar		1,244,626
2 3	Apr		1,241,588
24	May		1,238,551
25	Jun		1,400,878
26	Jul		1,397,841
27	Aug		1,394,803
28	Sep		1,557,131
29	Oct		1,554,093
30	Nov		1,551,056
31	Ending Balance 12/31/95		1,713,383
32	Average Balance		1,400,879

Note: May not cross foot due to rounding.

86.68%

1,214,270

Non-used and Useful Percentage

Non-used and Useful Amount

33

34

36

37

Company Policy: SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation) constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future

connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

Company: SSU / FPSC Jurisdiction - All Plants

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim [x] Final []

Historical [] Projected [x]

Simple Ave. [x] 13 Month Ave. []
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by 12.50%.

FPSC

Schedule: A-17 (S)

Page 1 of 1 Preparer: Vierima

Recap schedules: A-2(S)

	(1)	(2) (3) (4) (5)
		1995 WORKING CAPITAL ALLOWANCE
Line No.	Description	Belance Utility Adjusted Utility Supporting Per Books Adjustments Belance Schedules
1	Total Operation and Maintenance Expenses	10,802,488 0 10,802,488 B-2(S)
2	Working Capital Percent	12.50% 12.50% 12.50%
3	Total Working Capital Allowance	1,350,315 0 1,350,315

Interim Historic Simple	ule Year Ended: 12/31/95 sewe [x] Final [] Com cal [] Projected [x] estal a Ave. [x] 13 Month Ave. [] adjust Uniform [x] FPSC Non-uniform [] Non FPSC [] if necessard/ of the	enation: Provide the annual balance of Advances for Construction, for water and ir separately, for all years since either rate base was last established by this mission, or the date of inception of utility service if rate base has not been blished previously by this Commission; and yearly additions, retirements, and stments by dollar amount up to the end of the test year. Provide an additional page bessary. If a projected test year is used, include the projected annual additions or retirements specifically identifying those costs. Also, provide a brief description to applicant's policy regarding advances.	FPSC Schedule: A-16 (S) Page 1 of 1 Preparer: Kimball Recap Schedules: A-2(S A-7(S
	(1)		(2)
			Sewer Advances For Construction
Line	D	•	Year-end Balances
No.	Description Description	omana	354,358
1 2	12/31/91 Balance Per Order No. 93-0423 Dated Utility Adjustments to Beginning Balance	3225	(8,061)
2	Olinky Adjustments to beginning beaution		
3	Restated Balance 12/31/91		346,297
4	1992 Additions		(18,865)
5	1992 Adjustments		0
6	12/31/92 Balance		327,432
7	1993 Additions		(41,544)
8	1993 Adjustments		0
9	12/31/93 Balance		285,888
10	1994 Additions		(38,273)
11	1994 Adjustments		0
12	12/31/94 Balance		247,615
13	1995 Additions		(36,450)
14	1995 Adjustments		0
15	12/31/95 Balance		211,165
16	1996 Additions		
17	1996 Adjustments		
18	12/31/96 Balance		
	AVERAGE BALANCE AND NON-USED	AND USEFUL CALCULATION	
19	Beginning Balance 12/31/94		247,615
	Jan		244,578
20			241,540
	Feb		
20	Feb Mar		238,503
20 21			238,503 235,465
20 21 22 23	Mar Apr		238,503 235,465 232,428
20 21 22	Mar		238,503 235,465 232,428 229,390
20 21 22 23 24 25	Mar Apr May Jun		238,503 235,465 232,428 229,390 226,353
20 21 22 23 24 25 26	Mar Apr May Jun Jul		238,503 235,465 232,428 229,390 226,353 223,315
20 21 22 23 24 25 26 27	Mar Apr May Jun Jul Aug		238,503 235,465 232,428 229,390 226,353 223,315 220,278
20 21 22 23 24 25 26 27 28	Mar Apr May Jun Jul		238,503 235,465 232,428 229,390 226,353 223,315 220,278 217,240
20 21 22 23 24 25 26 27 28 29	Mar Apr May Jun Jul Aug Sep Oct		238,503 235,465 232,428 229,390 226,353 223,315 220,278 217,240 214,203
20 21 22 23 24 25 26 27 28	Mar Apr May Jun Jul Aug Sep		238,503 235,465 232,428 229,390 226,353 223,315 220,278 217,240
20 21 22 23 24 25 26 27 28 29 30	Mar Apr May Jun Jul Aug Sep Oct Nov Ending Baiance 12/31/95		238,503 235,465 232,428 229,390 226,353 223,315 220,278 217,240 214,203 211,165
20 21 22 23 24 25 26 27 28 29	Mar Apr May Jun Jul Aug Sep Oct Nov Ending Baiance 12/31/95		238,503 235,465 232,428 229,390 226,353 223,315 220,278 217,240 214,203 211,165
20 21 22 23 24 25 26 27 28 29 30 31	Mar Apr May Jun Jul Aug Sep Oct Nov Ending Baiance 12/31/95 Average Balance Non-used and Useful Percentage		238,503 235,465 232,428 229,390 226,353 223,315 220,278 217,240 214,203 211,165
20 21 22 23 24 25 26 27 28 29 30 31	Mar Apr May Jun Jul Aug Sep Oct Nov Ending Baiance 12/31/95 Average Balance Non-used and Useful Percentage Non-used and Useful Amount	s and bills Topeka Group for the cost thereof or a retated company (Lehigh Acquisiti SU for them. In both cases, Advances for Construction are recorded and repaid ou	238,503 235,465 232,428 229,390 226,353 223,315 220,278 217,240 214,203 211,165 229,390 18.65% 42,781

Company: SSU / FPSC Jurisdiction - Uniform Plants

Docket No.: 950495-WS

Explanation: Provide the calculation of working capital using Schedule Year Ended: 12/31/95 the formula method. This is calculated by taking the balance of O & M expenses multiplied by 12.50%.

Interim [x] Final [] Historical [] Projected [x] Simple Ave. [x] 13 Month Ave. [] FPSC Uniform [x] FPSC Non-uniform [] Non FPSC []

FPSC

Schedule: A-17 (S) Page 1 of 1 Preparer: Vierima Recep schedules: A-2(S)

	(1)	(2)	(3)	(4)	(5)
		1995 WORK	UNG CAPITAL A	LLOWANCE	
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	6,919,531	0	6,919,531	8-2(S)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	864,944	0	864,944	

chedu terim listoric imple	any: SSU / FPSC Jurisdiction - Non-Uniform f 1 No.: 950495-WS ule Year Ended: 12/31/95 [[x] Final [] cat [] Projected [x] s Ave. [x] 13 Month Ave. [] Uniform [] FPSC Non-uniform [x] Non FPSC []	Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.	Schedule: A-16 (S) Page 1 of 1 Preparer: Kimball Recap Schedules: A-2(S
	(1)		(2)
			Sewer Advances
ine			For Construction
No.	Description		Year-end Balances
1	12/31/91 Balance Per Order No. 93-0423 D	ated 3/22/93	0
2	Utility Adjustments to Beginning Balance		0
3	Restated Balance 12/31/91		0
4	1992 Additions		0
5	1992 Adjustments		ō
6	12/31/92 Balance		0
7	1993 Additions		475,795
8	1993 Adjustments		00
9	12/31/93 Balance		475,795
10	1994 Additions		364,964
11	1994 Adjustments		0
12	12/31/94 Balance		840,759
13	1995 Additions		661,460
14	1995 Adjustments		0
15	12/31/95 Balance		1,502,219
16	1996 Additions		
17	1996 Adjustments		
18	12/31/96 Balance		
	AVERAGE BALANCE AND NON-US	SED AND USEFUL CALCULATION	
19	Beginning Balance 12/31/94		840,759
20	Jan		840,759
21	Feb		840,759
22	Ma r		1,006,123
23	Арг		1,006,123
24	May		1,006,123
25	Jun		1,171,488
26	Jul		1,171,488
27	Aug		1,171,488
28	Sep		1,336,853
29	Oct		1,336,853
30	Nov		1,336,853
31	Ending Balance 12/31/95		1,502,218
32	Average Balance		1,171,489
33	Non-used and Useful Percentage		100.00%
34	Non-used and Useful Amount		1,171,489
35	Company Policy: SSU either constructs fac	citities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisitio	n Corporation)
		ills SSU for them. In both cases, Advances for Construction are recorded and repaid out	

37

connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS Explans

Schedule Year Ended: 12/31/95

Interim [x] Final []

Historical [] Projected [x]
Simple Ave. [x] 13 Month Ave. []
FPSC Uniform [] FPSC Non-uniform [x] Non FPSC [}

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by 12.50%.

FPSC Schedule: A-17 (S) Page 1 of 1 Preparer: Vierima Recap schedules: A-2(S)

	(1)	(2) 1995 WORK	(3) (ING CAPITAL A	(4) LLOWANCE	(5)
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	3,882,957	0	3,882,957	B-2(S)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	485,371	0	485,371	

FPSC Company: SSU / Charlotte / Deep Creek Docket No.: 950495-WS Explanation: Provide the annual balance of Advances for Construction, for water and Schedule: A-16 (S) Page 1 of 1 Schedule Year Ended: 12/31/95 sewer separately, for all years since either rate base was last established by this Interim [x] Final [] Commission, or the date of inception of utility service if rate base has not been Preparer: Kimball Recap Schedules: A-2(S), established previously by this Commission; and yearly additions, retirements, and Historical [] Projected [x] Simple Ave. [x] 13 Month Ave. [] adjustments by dollar amount up to the end of the test year. Provide an additional page A-7(S) FPSC Uniform [] FPSC Non-uniform [x] Non FPSC [] if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances. (2) (1) Sewer Advances For Construction Year-end Balances Description No. 12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93 1 n 2 Utility Adjustments to Beginning Balance 0 Restated Balance 12/31/91 0 3 0 1992 Additions 0 1992 Adjustments 12/31/92 Balance 0 6 ٥ 1993 Additions 1993 Adjustments 0 12/31/93 Balance 0 0 10 1994 Additions 0 11 1994 Adjustments 12/31/94 Balance 0 12 0 1995 Additions 13 0 1995 Adjustments 15 12/31/95 Balance 1996 Additions 16 17 1996 Adjustments 18 12/31/96 Balance AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION 0 Beginning Balance 12/31/94 19 20 Jan 21 Feb 22 Mar 0 23 Apr 24 May 0 25 Jun 0 26 Jul 0 27 Aug 0 Sep 28 0 Oct 29 0 30 Nov 0 Ending Balance 12/31/95 31 a Average Balance 32 0.00% 33 Non-used and Useful Percentage 0 34 Non-used and Useful Amount Company Policy: SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation)

35

36

37

constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future

connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

Company: SSU / Charlotte / Deep Creek

Docket No.: 950495-WS Schedule Year Ended: 12/31/95

Interim [x] Final []
Historical [] Projected [x]
Simple Ave. fx] 13 Month Av

Simple Ave. [x] 13 Month Ave. []
FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by 12.50%. FPSC Schedule: A-17 (S) Page 1 of 1 Preparer: Vierima Recap schedules: A-2(S)

	(1)	(2) 1995 WORI	(3) (ING CAPITAL AI	(4) LLOWANCE	(5)
Line No.	Description	Baiance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	1,642,893	0	1,642,893	B-2(S)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	205,362	0	205,362	

FP\$C Company: SSU / Volusia / Enterprise Schedule: A-16 (S) Docket No.: 950495-WS Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Page 1 of 1 Schedule Year Ended: 12/31/95 Preparer: Kimball Commission, or the date of inception of utility service if rate base has not been Interim [x] Final [] Recap Schedules: A-2(S), established previously by this Commission; and yearly additions, retirements, and Historical () Projected [x] Simple Ave. [x] 13 Month Ave. [] adjustments by dollar amount up to the end of the test year. Provide an additional page A-7(S) FPSC Uniform [] FPSC Non-uniform [x] Non FPSC [] if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances. (2) (1) Sewer Advances For Construction Line Year-end Balances Description No 12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93 Utility Adjustments to Beginning Balance 0 ß Restated Balance 12/31/91 3 ۵ 1992 Additions 0 1992 Adjustments 12/31/92 Balance ۵ ٥ 7 1993 Additions 1993 Adjustments ۵ 12/31/93 Balance 0 1994 Additions 10 0 11 1994 Adjustments 12/31/94 Balance 12 0 1995 Additions 13 0 14 1995 Adjustments 15 12/31/95 Balance 1996 Additions 16 17 1996 Adjustments 12/31/96 Balance AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION ٥ Beginning Balance 12/31/94 19 20 Jan 0 21 Feb 0 Mar 22 0 23 Apr 24 May 0 25 Jun 0 Jul 26 Ω 27 Aug 28 Sep 0 Oct 29 0 30 Nov 0 Ending Balance 12/31/95 31 0 32 Average Balance 0.00% Non-used and Useful Percentage 0 34 Non-used and Useful Amount Company Policy: SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation) 35 constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future 36 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

37

Company: SSU / Volusia / Enterprise

Docket No.: 950495-WS Schedule Year Ended: 12/31/95

Interim (x) Final [] Historical [] Projected [x]
Simple Ave. [x] 13 Month Ave. []
FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by 12.50%.

FPSC Schedule: A-17 (S) Page 1 of 1 Preparer: Vierima Recap schedules: A-2(S)

	(1)	(2)	(3)	(4)	(5)
		1995 WORK	(ING CAPITAL A	LLOWANCE	
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	47,253	0	47,253	B-2(S)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	5,907	0	5,907	

Docket Schedu Interim Historia Simple	any: SSU / Collier / Marco Island No.: 950495-WS ule Year Ended: 12/31/95 [x] Final [] cal [] Projected [x] Ave. [x] 13 Month Ave. [] Uniform [] FPSC Non-uniform [x] Non FPSC	Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page [] if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.	FPSC Schedule: A-16 (S) Page 1 of 1 Preparer: Kimball Recap Schedules: A-2(S) A-7(S)
Line	(1) Description		(2) Sewer Advances For Construction Year-end Balances
<u>No.</u>	12/31/91 Balance Per Order No. 93-042	23 Deted 3/22/93	O
2	Utility Adjustments to Beginning Balance	•	0
3	Restated Balance 12/31/91		0
4	1992 Additions		0
5	1992 Adjustments		0
6	12/31/92 Balance		0
7	1993 Additions		0
8	1993 Adjustments		0
9	12/31/93 Balance		U
10	1994 Additions		0
11	1994 Adjustments		0
12	12/31/94 Balance		0
13	1995 Additions		0
14	1995 Adjustments		0
15	12/31/95 Balance		0
16	1996 Additions		
17	1996 Adjustments		
18	12/31/96 Balance		
	AVERAGE BALANCE AND NON	N-USED AND USEFUL CALCULATION	
19	Beginning Balance 12/31/94		0
20	Jan		0
21	Feb		0
22	Mar		0
23	Apr		0
24	May		_
25	Jun		0
26	Jul		Ö
27	Aug		0
28	Sep		0
29	Oct		Ö
30	Nov		ő
31	Ending Balance 12/31/95		
32	Average Balance		0 0.00%
33	Non-used and Useful Percentage		
34	Non-used and Useful Amount		0
35	Company Policy: SSU either construc	cts facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisiti	on Corporation)
36	constructs facilities	and bills SSU for them. In both cases, Advances for Construction are recorded and repaid ou	t of future
37	connection fees. As	s CIAC is received by SSU, the Advance is reduced when reimbursement is made to the resp	active company.

Company: SSU / Collier / Marco Island

Docket No.: 950495-WS Schedule Year Ended: 12/31/95 Interim [x] Final []

Historical [] Projected [x]

Simple Ave. [x] 13 Month Ave. []
FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by 12.50%.

FPSC

Schedule: A-17 (S) Page 1 of 1 Preparer: Vierima

Recap schedules: A-2(S)

	(1)	(2) 1985 WORI	(3) CING CAPITAL A	(4) LLOWANCE	(5)
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	852,791	0	852,791	B-2(S)
2	Working Capital Percent	12.50%	12.50%	12.50%	-
3	Total Working Capital Allowance	106,599	0	106,599	

Docket Schedi Interim Historic Simple	any: SSU / Citrus / Spring Gardens No.: 950495-WS ule Year Ended: 12/31/95 [x] Final [] cal [] Projected [x] Ave. [x] 13 Month Ave. [] Uniform [] FPSC Non-uniform [x] Non FPSC []	Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.	FPSC Schedule: A-16 (S) Page 1 of 1 Preparer: Kimball Recap Schedules: A-2(S A-7(S
	(1)	or the appropriate pointy regarding actioneds.	(2)
			Sewer Advances
Line	Danadatia.		For Construction
No.	Description 12/31/91 Balance Per Order No. 93-0423 [Detect 9/22/03	Year-end Balances 0
2	Utility Adjustments to Beginning Balance	ASSOCIATED SO	0
3	Restated Balance 12/31/91		
J	Industry Parison 195000		•
4	1992 Additions		0
5	1992 Adjustments		0
6	12/31/92 Balance		0
7	1993 Additions		0
8	1993 Adjustments		0
9	12/31/93 Balance		0
10	1994 Additions		0
11	1994 Adjustments		0
12	12/31/94 Balance		0
13	1995 Additions		0
14	1995 Adjustments		0
15	12/31/95 Balance		0
16	1996 Additions		
17	1996 Adjustments		
18	12/31/96 Balance		
	AVERAGE BALANCE AND NON-US	SED AND USEFUL CALCULATION	
19	Beginning Balance 12/31/94		0
20	Jan		0
21	Feb		0
2 2	Mar		0
23	Apr		0
24	May		0
25	Jun		0
26	Jul		0
27	Aug		0
28	Sep		0
29	Oct		0
30	Nov		0
31	Ending Balance 12/31/95		0
32	Average Balance		0
33	Non-used and Useful Percentage		0.00%
34	Non-used and Useful Amount		0
35	Company Policy: SSU either constructs fac	cilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition	Corporation)
	, , , , , , , , , , , , , , , , , , , ,	pills SSU for them. In both cases, Advances for Construction are recorded and repaid out of	

Company: SSU / Citrus / Spring Gardens

Docket No.: 950495-WS Schedule Year Ended: 12/31/95 Interim [x] Final [] Historical [] Projected [x] Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by 12.50%.

FPSC Schedule: A-17 (S) Page 1 of 1 Preparer: Vierima Recap schedules: A-2(S)

Simple Ave. [x] 13 Month Ave. []
FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

	(1)	(2)	(3)	(4)	(5)
		1995 WORK	(ING CAPITAL A	LOWANCE	
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	16,782	0	16,782	B-2(S)
2	Working Capital Percent	12.50%	12.50%	12.50%	•
3	Total Working Capital Allowance	2,098	0	2,098	

Company: SSU / St. Lucie / Tropical Isles Docket No.: 950495-WS Schedule Year Ended: 12/31/95 Interim [x] Final [] Historical () Projected [x] Simple Ave. [x] 13 Month Ave. []

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page FPSC Uniform [] FPSC Non-uniform [x] Non FPSC [] if necessary. If a projected test year is used, include the projected annual additions

FPSC Schedule: A-16 (S) Page 1 of 1 Preparer: Kimball Recap Schedules: A-2(S),

A-7(S)

	of the applicant's policy regarding advances.	
	(1)	(2) Sewer Advances For Construction
ine	Description.	Year-end Balance
10.	Description 92 0403 Dated 25203	
1	12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93	Č
2	Utility Adjustments to Beginning Balance	
3	Restated Balance 12/31/91	C
4	1992 Additions	c
5	1992 Adjustments	·
6	12/31/92 Balance	(
7	1993 Additions	C
8	1993 Adjustments	
9	12/31/93 Balance	(
10	1994 Additions	(
11	1994 Adjustments	
12	12/31/94 Balance	(
13	1995 Additions	(
14	1995 Adjustments	
15	12/31/95 Balance	(
16	1996 Additions	
17	1996 Adjustments	
18	12/31/96 Balance	
	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION	
19	Beginning Balance 12/31/94	į
20	Jan	
21	Feb	•
22	Mar	
23	Apr	
24	May	
25	Jun	
26	Jul	
27	Aug	
28	Sep	
29	Oct	
30	Nov	
31	Ending Balance 12/31/95	
32	Average Balance	
		0.00
3 3		
33 34	Non-used and Useful Amount	
		company (Lehigh Acquisition Corporation)

Company: SSU / St. Lucie / Tropical Isles

Docket No.: 950495-WS Schedule Year Ended: 12/31/95 Interim [x] Final []

Historical [] Projected [x] Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by 12.50%. FPSC Schedule: A-17 (S) Page 1 of 1 Preparer: Vierima Recap schedules: A-2(S)

	(1)	(2)	(3)	(4)	(5)
		1995 WOR	KING CAPITAL A	LLOWANCE	
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	50,884	0	50,884	8-2(S)
2	Working Capital Percent	12.50%	12.50%	12.50%	•
3	Total Working Capital Allowance	6,361	0	6,361	

	any: SSU / Lake / Valencia Terrace No.: 950495-WS	Explanation: Provide the annual balance of Advances for Construction, for water and	FPSC Schedule: A-16 (S)
Sched	ule Year Ended: 12/31/95	sewer separately, for all years since either rate base was last established by this	Page 1 of 1
Interim	[x] Final[]	Commission, or the date of inception of utility service if rate base has not been	Preparer: Kimball
Histori	cal [] Projected [x]	established previously by this Commission; and yearly additions, retirements, and	Recap Schedules: A-2(S
Simple	Ave. [x] 13 Month Ave. []	adjustments by dollar amount up to the end of the test year. Provide an additional page	A-7(S
FPSC	Uniform [] FPSC Non-uniform (x) Non FPSC []	if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description	
		of the applicant's policy regarding advances.	
	(1)		(2)
			Sewer Advances
Line			For Construction
No.	Description		Year-end Balances
1	12/31/91 Balance Per Order No. 93-0423 D	ated 3/22/93	0
2	Utility Adjustments to Beginning Balance		0
3	Restated Balance 12/31/91		0
4	1992 Additions		0
5	1992 Adjustments		0
6	12/31/92 Balance		0
7	1993 Additions		0
8	1993 Adjustments		0
9	12/31/93 Balance		0
10	1994 Additions		0
11	1994 Adjustments		0
12	12/31/94 Balance		0
13	1995 Additions		0
14	1995 Adjustments		0
15	12/31/95 Balance		0
16	1996 Additions		
17	1996 Adjustments		
18	12/31/96 Balance		
	AVERAGE BALANCE AND NON-US	SED AND USEFUL CALCULATION	
19	Beginning Balance 12/31/94		0
20	Jan		0
21	Feb		0
22	Mar		٥
23	Apr		0
24	May		0
25	Jun		0
26	Jul		0
27	Aug		0
28	Sep		0
29	Oct		0
30	Nov		0
31	Ending Balance 12/31/95		0
32	Average Balance		0
33	Non-used and Useful Percentage		0.00%
34	Non-used and Useful Amount		0
35	Company Policy: SSU either constructs fai	cilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisitio	n Corporation)
36	constructs facilities and t	pills SSU for them. In both cases, Advances for Construction are recorded and repaid out	of future
37		C is received by SSU, the Advance is reduced when reimbursement is made to the respe-	

Company: SSU / Lake / Valencia Terrace

Docket No.: 950495-WS Schedule Year Ended: 12/31/95

Interim (x) Final []

Historical [] Projected [x]

Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by 12.50%.

FPSC

Schedule: A-17 (S) Page 1 of 1

Preparer: Vierima

Recap schedules: A-2(S)

	(1)	(2) 1895 WORI	(3) KING CAPITAL AI	(4) LLOWANCE	(5)
Line		Balance	Utility	Adjusted Utility	Supporting
No.	Description	Per Books	Adjustments	Balance	Schedules
1	Total Operation and Maintenance Expenses	61,743	0	61,743	B-2 (S)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	7,718	0	7,718	

REPLACEMENT PAGES FOR VOLUME III, BOOK 5 OF 6

Company: SSU / FPSC Jurisdiction - All Plants

Docket No.: 950495-WS Schedule Year Ended: 12/31/94 Interim [] Final [] Historical [x] Projected [] Simple Ave. [x] 13 Month Ave. []

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [] if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.

FPSC Schedule: A-16 (W) Page 1 of 1 Preparer: Kimball Recap Schedules: A-1(W) A-7(W)

	(1)	(2)
	• •	Water Advances
Line		For Construction
No.	Description	Year-end Balances
1	12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93	464,101
2	Utility Adjustments to Beginning Balance	660,695
3	Restated Balance 12/31/91	1,124,796
4	1992 Additions	330,408
5	1992 Adjustments	(6,500)
6	12/31/92 Balance	1,448,704
7	1993 Additions	1,316,618
8	1993 Adjustments	0
9	12/31/93 Balance	2,765,322
10	1994 Additions	643,349
11	1994 Adjustments	(26,000)
12	12/31/94 Balance	3,382,671
13	1995 Additions	
14	1995 Adjustments	
15	12/31/95 Balance	
16	1996 Additions	
17	1996 Adjustments	
18	12/31/96 Balance	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/93	2,765,322
	· · · · · · · · · · · · · · · · · · ·	2,765,322
20	Jan - ·	2,827,388
21	Feb	2,802,507
22	Mar	2,850,163
23	Apr	•
24	May	3,013,733
25	Jun	3,088,800
26	Jul	3,163,857
27	Aug	3,164,822
		3,164,822
28	Sep	3,218,055
29	Oct	3,307,349
30	Nov	3,382,669
31	Ending Balance 12/31/94	3,002,003
32	Average Balance	3,073,997
		100.00%
33	Non-used and Useful Percentage	
34	Non-used and Useful Amount	3,073,997

Company Policy: SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation) constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future 36 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company. 37

Non used and useful percent is calculated at the plant level. Summaries reflect a weighted composite percent.

Company: SSU / FPSC Jurisdiction - All Plants

Docket No.: 950495-WS Schedule Year Ended: 12/31/94

Interim [] Final []
Historical [x] Projected []
Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the

balance of O & M expenses multiplied by the working capital percent. Preparer: Vierima

FPSC

Schedule: A-17 (W)
Page 1 of 1

Recap schedules: A-1(W)

	(1)	(2) (3) (4) 1994 WORKING CAPITAL ALLOWANCE	(5)
Line No.	Description	· · · · · · · · · · · · · · · · · · ·	pporting hedules
1	Total Operation and Maintenance Expenses	13,964,042 24,387 13,988,429 B-1	I(W)
2	Working Capital Percent	12.50% 12.50% 12.50%	
3	Total Working Capital Allowance	1,745,506 3,048 1,748,555	

FPSC Company: SSU / FPSC Jurisdiction - Uniform Plants Schedule: A-16 (W) Explanation: Provide the annual balance of Advances for Construction, for water and Docket No.: 950495-WS sewer separately, for all years since either rate base was last established by this Page 1 of 1 Schedule Year Ended: 12/31/94 Preparer: Kimball Interim [] Final [] Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and Recap Schedules: A-1(W) Historical [x] Projected [] A-7(W) adjustments by dollar amount up to the end of the test year. Provide an additional page Simple Ave. [x] 13 Month Ave. [] FPSC Uniform [x] FPSC Non-uniform [] Non FPSC [] if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances. (2) (1) Water Advances For Construction Line Year-end Balances Description No. 464,101 12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93 660,695 Utility Adjustments to Beginning Balance 1,124,796 Restated Balance 12/31/91 3 330,408 1992 Additions (6,500)1992 Adjustments 1,448,704 12/31/92 Balance 729,266 1993 Additions 1993 Adjustments 2,177,970 12/31/93 Balance 789,731 1994 Additions 10 (26,000)1994 Adjustments 11 2,941,701 12/31/94 Balance 12 1995 Additions 13 14 1995 Adjustments 12/31/95 Balance 15 16 1996 Additions 1996 Adjustments 17 12/31/96 Balance 18 AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION 2,177,970 Beginning Balance 12/31/93 19 2,177,970 20 Jan 2,240,036 Feb 21 2,240,036 Mar 22 2,303,318 23 Apr 2,466,888 24 May 2,541,955 25 .lun 2,617,012 26 Jul 2,634,602 27 Aug 2.634.602 Sep 28 2,687,835 Oct 29 2,777,129 30 Nov 2,941,699 Ending Balance 12/31/94 31 2,559,836 32 Average Balance 100.00% 33 Non-used and Useful Percentage 2,559,836 Non-used and Useful Amount 34 Company Policy: SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation) 35 constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future 36 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

Non used and useful percent is calculated at the plant level. Summaries reflect a weighted composite percent.

37

Company: SSU / FPSC Jurisdiction - Uniform Plants

FPSC

Docket No.: 950495-WS

Explanation: Provide the calculation of working capital using

Schedule: A-17 (W)

Schedule Year Ended: 12/31/94

the formula method. This is calculated by taking the

Page 1 of 1

Interim [] Final [] Historical [x] Projected [] balance of O & M expenses multiplied by the working capital percent. Preparer: Vierima

Recap schedules: A-1(W)

Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [x] FPSC Non-uniform [] Non FPSC []

	(1)	(2)	(3)	(4)	(5)
		1994 WORK	ING CAPITAL AI	LLOWANCE	
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	8,781,137	24,387	8,805,524	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	1,097,642	3,048	1,100,691	

Docket Schedu nterim Historic Simple	any: SSU / FPSC Jurisdiction - Non-Uniform No.: 950495-WS ule Year Ended: 12/31/94 { [Final [] cal [x] Projected [] Ave. [x] 13 Month Ave. [] Uniform [] FPSC Non-uniform [x] Non FPSC []	Plants Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.	FPSC Schedule: A-16 (W) Page 1 of 1 Preparer: Kimball Recap Schedules: A-1(W A-7(W
	(1)		(2)
			Water Advances
Line			For Construction
No.	Description		Year-end Balances
1	12/31/91 Balance Per Order No. 93-0423 Da	ted 3/22/93	0
2	Utility Adjustments to Beginning Balance		0
3	Restated Balance 12/31/91		0
4	1992 Additions		0
5	1992 Adjustments		0
6	12/31/92 Balance		0
7	1993 Additions		587,352
8	1993 Adjustments		0
9	12/31/93 Balance		587,352
**	1004 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4		(146,382)
10 11	1994 Additions 1994 Adjustments		(140,002)
12	12/31/94 Balance		440,970
13	1995 Additions		
14 15	1995 Adjustments 12/31/95 Balance		
16	1996 Additions		
17 18	1996 Adjustments 12/31/96 Balance		
		DED AND HOSSIN CALCULATION	
	AVERAGE BALANCE AND NON-US	SED AND USEFUL CALCULATION	
19	Beginning Balance 12/31/93		587,352 587,352
20	Jan		587,352 587,352
21	Feb		562,471
22	Mar		546,845
23	Apr		546,845
24	May		546,845
25	Jun		546,845
26	Jul		530,220
27	Aug		530,220
28	Sep		530,220
29	Oct		530,220
30	Nov		440,970
31	Ending Balance 12/31/94		
32	Average Balance		514,161
33	Non-used and Useful Percentage		100.00%
			514,161
34	Non-used and Useful Amount		
		cilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition	
34 35 36	Company Policy: SSU either constructs fa	cilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisitionills SSU for them. In both cases, Advances for Construction are recorded and repaid out to its received by SSU, the Advance is reduced when reimbursement is made to the respe	on Corporation) of future

Non used and useful percent is calculated at the plant level. Summaries reflect a weighted composite percent.

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants

Docket No.: 950495-WS

Explanation: Provide the calculation of working capital using

Schedule: A-17 (W)

Recap schedules: A-1(W)

Schedule Year Ended: 12/31/94

the formula method. This is calculated by taking the

Page 1 of 1

FPSC

Interim [] Final []

balance of O & M expenses multiplied by the working capital percent. Preparer: Vierima

Historical [x] Projected []

Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

	(1)	(2) 1994 WORK	(3) (ING CAPITAL AI	(4) LLOWANCE	(5)
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	5,182,905	0	5,182, 9 05	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	647,864	0	647,864	

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1994

ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE **FPSC** Company: SSU / Chartotte / Deep Creek Schedule: A-16 (W) Explanation: Provide the annual balance of Advances for Construction, for water and Docket No.: 950495-WS sewer separately, for all years since either rate base was last established by this Page 1 of 1 Schedule Year Ended: 12/31/94 Commission, or the date of inception of utility service if rate base has not been Preparer: Kimball Interim [] Final [] Recap Schedules: A-1(W) established previously by this Commission; and yearly additions, retirements, and Historical [x] Projected [] adjustments by dollar amount up to the end of the test year. Provide an additional page Simple Ave. [x] 13 Month Ave. [] FPSC Uniform [] FPSC Non-uniform [x] Non FPSC [] if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances. (2) (1) Water Advances For Construction Line Year-end Balances Description No. 12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93 Utility Adjustments to Beginning Balance 2 Restated Balance 12/31/91 3 1992 Additions 1992 Adjustments 12/31/92 Balance 6 1993 Additions 7 1993 Adjustments 12/31/93 Balance q 1994 Additions 10 1994 Adjustments 11 12/31/94 Balance 12 13 1995 Additions 1995 Adjustments 14 12/31/95 Balance 15 1996 Additions 16 17 1996 Adjustments 12/31/96 Balance 18

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/93	0
20	Jan	0
21	Feb	0
22	Mar	0
		0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	•
27	Aug	0
28	Sep	0
29	Oct	0
		0
30	Nov	0
31	Ending Balance 12/31/94	•
32	Average Balance	0
33	Non-used and Useful Percentage	0.00%
33	MAIL MORE ON OSCIOL L. GLODINARA	
34	Non-used and Useful Amount	0

Company Policy: SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation) constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

A-7(W)

0 0

0

0

0

0

0

٥

0

35

36

37

Company: SSU / Charlotte / Deep Creek

Docket No.: 950495-WS Schedule Year Ended: 12/31/94

Interim [] Final []

Historical [x] Projected []

Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

FPSC

Schedule: A-17 (W)

Explanation: Provide the calculation of working capital using

the formula method. This is calculated by taking the

Page 1 of 1

balance of O & M expenses multiplied by the working capital percent. Preparer: Vierima

Recap schedules: A-1(W)

	(1)	(2) 1994 WORI	(3) KING CAPITAL AI	(4) LLOWANCE	(5)
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	1,126,756	0	1,126,756	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	140,844	0	140,844	

Company: SSU / Volusia / Enterprise

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94 Interim [] Final [] Historical [x] Projected [] Simple Ave. [x] 13 Month Ave. [] FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []		Commission, or the date of inception of utility service if rate base has not been d [] established previously by this Commission, and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page	
	(1)		(2)
			Water Advances
Line			For Construction
No.	Description		Year-end Balances 0
1	12/31/91 Balance Per Order No. 93-0423 Da	Ned 3/22/93	0
2	Utility Adjustments to Beginning Balance		
3	Restated Balance 12/31/91		0
4	1992 Additions		0
5	1992 Adjustments		0
6	12/31/92 Balance		0
7	1993 Additions		0
В	1993 Adjustments		0
9	12/31/93 Balance		0
			O
10	1994 Additions		Ö
11 12	1994 Adjustments 12/31/94 Balance		0
13	1995 Additions		
14	1995 Adjustments		
15	12/31/95 Balance		
16	1996 Additions		
17	1996 Adjustments		
18	12/31/96 Balance		
	AVERAGE BALANCE AND NON-US	SED AND USEFUL CALCULATION	
19	Beginning Balance 12/31/93		0
20	Jan		0
21	Feb		0
22	Mar		0
23	Apr		0
24	Мау		0
25	Jun		0
26	Jul		0
27	Aug		_
28	Sep		U 0
29	Oct		0
30	Nov		0
31	Ending Balance 12/31/94		
32	Average Balance		0
33	Non-used and Useful Percentage		0.00%
34	Non-used and Useful Amount		0
35	Company Policy - SSII aithor constructs for	acilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition	Corporation)
36	constructs facilities and	bilis SSU for them. In both cases, Advances for Construction are recorded and repaid out of	of future
37	connection fees. As Cl	AC is received by SSU, the Advance is reduced when reimbursement is made to the respec	tive company.

Explanation: Provide the annual balance of Advances for Construction, for water and

FPSC

Schedule: A-16 (W)

Company: SSU / Volusia / Enterprise

Docket No.: 950495-WS Schedule Year Ended: 12/31/94

Interim [] Final []

Historical [x] Projected [] Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

Explanation: Provide the calculation of working capital using

the formula method. This is calculated by taking the

balance of O & M expenses multiplied by the working capital percent. Preparer: Vierima

FPSC

Schedule: A-17 (W)

Page 1 of 1

Recap schedules: A-1(W)

	(1)	(2) (3) (4) 1994 WORKING CAPITAL ALLOWANCE	(5)
Line No.	Description	Balance Utility Adjusted Utility Per Books Adjustments Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	22,734 0 22,734	B-1(W)
2	Working Capital Percent	12.50% 12.50% 12.50%	
3	Total Working Capital Allowance	2,842 0 2,842	

	ny: SSU / Bradford / Geneva Lake Estates No.: 950495-WS	Explanation: Provide the annual balance of Advances for Construction, for water and	FPSC Schedule: A-16 (W)
Schedule Year Ended: 12/31/94 Interim [] Final []		sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been	Page 1 of 1 Preparer: Kimball
Historic	al [x] Projected []	established previously by this Commission; and yearly additions, retirements, and	Recap Schedules: A-1(W)
Simple Ave. [x] 13 Month Ave. [] FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []		adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description	A-7(W)
		of the applicant's policy regarding advances.	
	(1)		(2)
			Water Advances For Construction
Line	Description		Year-end Balances
<u>No.</u> 1	12/31/91 Balance Per Order No. 93-0423 Da	start 3/22/03	0
2	Utility Adjustments to Beginning Balance	100 4227	0
-	Canty respective to Englishing Entered		
3	Restated Balance 12/31/91		O
4	1992 Additions		0
5	1992 Adjustments		0
6	12/31/92 Balance		0
7	1993 Additions		0
8	1993 Adjustments		0
9	12/31/93 Balance		0
10	1994 Additions		0
11	1994 Adjustments		0
12	12/31/94 Balance		0
13	1995 Additions		
14	1995 Adjustments		
15	12/31/95 Balance		
16	1996 Additions		
17	1996 Adjustments		
18	12/31/96 Balance		
	AVERAGE BALANCE AND NON-US	SED AND USEFUL CALCULATION	
19	Beginning Balance 12/31/93		0
20	Jan		0
21	Feb		0
22	Mar		0
23	Apr		0
24	May		O O
25	Jun		0
26	Jul		0
27	Aug		0
28	Sep		0
29	Oct		0
30	Nov Ending Balance 12/31/94		0
31	Chang beauties (201194		
32	Average Balance		0 0.00%
33	Non-used and Useful Percentage		0.00 /6
34	Non-used and Useful Amount		0
35	Company Policy: SSU either constructs for	acilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisitio	n Corporation)
36	constructs facilities and	bills SSU for them. In both cases, Advances for Construction are recorded and repaid out AC is received by SSU, the Advance is reduced when reimbursement is made to the respec	of future

Company: SSU / Bradford / Geneva Lake Estates

Docket No.: 950495-WS Schedule Year Ended: 12/31/94

Interim [] Final [] Historical [x] Projected []

Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

FPSC

Explanation: Provide the calculation of working capital using Schedule: A-17 (W)

Page 1 of 1

balance of O & M expenses multiplied by the working capital percent. Preparer: Vierima

Recap schedules: A-1(W)

	(1)	(2) 1 994 WO RI	(3) KING CAPITAL AI	(4) LOWANCE	(5)
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	17,404	0	17,404	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	2,176	0	2,176	

the formula method. This is calculated by taking the

Company: SSU / Bradford / Keystone Club Estates

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Historie Simple	[] Final[] cal [x] Projected } Ave. [x] 13 Month Ave. [] Uniform [] FPSC Non-uniform [x] Non FPSC []	Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.	Preparer: Kimball Recap Schedules: A-1(W) A-7(W)
	(1)		(2)
			Water Advances
Line			For Construction
No.	Description		Year-end Balances
$\overline{}$	12/31/91 Balance Per Order No. 93-0423 Da	nted 3/22/93	0
2	Utility Adjustments to Beginning Balance		0
3	Restated Balance 12/31/91		0
4	1992 Additions		0
5	1992 Adjustments		0
6	12/31/92 Balance		0
7	1993 Additions		0
8	1993 Adjustments		0
9	12/31/93 Balance		0
10	1994 Additions		0
11	1994 Adjustments		0
12	12/31/94 Balance		0
13	1995 Additions		
14	1995 Adjustments		
15	12/31/95 Balance		
16	1996 Additions		
17	1996 Adjustments		
18	12/31/96 Balance		
	AVERAGE BALANCE AND NON-US	ED AND USEFUL CALCULATION	
19	Beginning Balance 12/31/93		0
20	Jan		0
21	Feb		0
22	Mar		0
23	Apr		0
24	Мау		0
25	Jun		0
26	Jul		0
27	Aug		0
28	Sep		0
29	Oct		0
30	Nov		0
31	Ending Balance 12/31/94		0
32	Average Balance		0
33	Non-used and Useful Percentage		0.00%
34	Non-used and Useful Amount		0
35 36	Company Policy: SSU either constructs fac constructs facilities and b	silities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition ills SSU for them. In both cases, Advances for Construction are recorded and repaid out of	Corporation) future

Explanation: Provide the annual balance of Advances for Construction, for water and

sewer separately, for all years since either rate base was last established by this

FPSC

Schedule: A-16 (W)

Page 1 of 1

36 37

connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

Company: SSU / Bradford / Keystone Club Estates

Explanation: Provide the calculation of working capital using Docket No.: 950495-WS Schedule Year Ended: 12/31/94

Schedule: A-17 (W) the formula method. This is calculated by taking the Page 1 of 1

FPSC

balance of O & M expenses multiplied by the working capital percent. Preparer: Vierima Interim [] Final [] Recap schedules: A-1(W) Historical [x] Projected []

Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

	(1)	(2)	(3)	(4)	(5)
		1994 WORK	(ING CAPITAL AI	LOWANCE	
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	26,244	0	26,244	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	3,281	0	3,281	

Company: SSU / Lee / Lehigh Docket No.: 950495-WS Schedule Year Ended: 12/31/94 Interim[] Final[] Historical [x] Projected [] Simple Ave. [x] 13 Month Ave. []

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page FPSC Uniform [] FPSC Non-uniform [x] Non FPSC [] if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances

FPSC Schedule: A-16 (W) Page 1 of 1 Preparer: Kimball Recap Schedules: A-1(W) A-7(W)

	(1)	(2) Water Advances
		Water Advances For Construction
ine	Description	Year-end Balances
lo.	Description 12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93	1 GET GLIG DOUBLICES
1 2	Utility Adjustments to Beginning Balance	ō
-	Outry Adjustratus to bodini mig badanos	
3	Restated Balance 12/31/91	0
4	1992 Additions	0
5	1992 Adjustments	0
6	12/31/92 Balance	0
7	1993 Additions	587,352
8	1993 Adjustments	0
9	12/31/93 Balance	587,352
10	1994 Additions	(146,382)
11	1994 Adjustments	0
12	12/31/94 Balance	440,970
13	1995 Additions	
14	1995 Adjustments	
15	12/31/95 Balance	
16	1996 Additions	
	4000 Advisors and	
17 18	1996 Adjustments 12/31/96 Balance	
	12/31/96 Balance	
18	12/31/96 Balance AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/93	587,352
18 19 20	12/31/96 Balance AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/93 Jan	587,352
18 19 20 21	12/31/96 Balance AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/93 Jan Feb	587,352 587,352
19 20 21 22	12/31/96 Balance AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/93 Jan Feb Mar	587,352 587,352 562,471
19 20 21 22 23	12/31/96 Balance AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/93 Jan Feb Mar Apr	587,352 587,352 562,471 546,845
19 20 21 22 23 24	12/31/96 Balance AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/93 Jan Feb Mar Apr May	587,352 587,352 562,471 546,845 546,845
19 20 21 22 23 24 25	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/93 Jan Feb Mar Apr May Jun	587,352 587,352 562,471 546,845 546,845 546,845
19 20 21 22 23 24 25 26	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/93 Jan Feb Mar Apr May Jun Jul	587,352 587,352 562,471 546,845 546,845 546,845
18 19 20 21 22 23 24 25 26 27	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/93 Jan Feb Mar Apr May Jun Jul Aug	587,352 587,352 562,471 546,845 546,845 546,845 546,845 530,220
18 19 20 21 22 23 24 25 26 27 28	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/93 Jan Feb Mar Apr May Jun Jul Aug Sep	587,352 587,352 562,471 546,845 546,845 546,845 546,845 530,220
18 19 20 21 22 23 24 25 26 27 28 29	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/93 Jan Feb Mar Apr May Jun Jul Aug Sep Oct	587,352 587,352 562,471 546,845 546,845 546,845 530,220 530,220
18 19 20 21 22 23 24 25 26 27	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/93 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov	587,352 587,352 562,471 546,845 546,845 546,845 530,220 530,220 530,220
18 19 20 21 22 23 24 25 26 27 28 29 30 31	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/93 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/94	587,352 587,352 562,471 546,845 546,845 546,845 530,220 530,220 530,220 530,220
18 19 20 21 22 23 24 25 26 27 28 29 30 31	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/93 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/94 Average Balance	587,352 587,352 562,471 546,845 546,845 546,845 530,220 530,220 530,220 530,220 530,220
18 19 20 21 22 23 24 25 26 27 28 29 30 31	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/93 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/94	587,352 587,352 562,471 546,845 546,845 546,845 530,220 530,220 530,220 530,220 530,220 530,220
18 19 20 21 22 23 24 25 26 27 28 29 30 31	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/93 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/94 Average Balance	587,352 587,352 562,471 546,845 546,845 546,845 530,220 530,220 530,220 440,970 514,161 100.009
19 20 21 22 23 24 25 26 27 28 29 30 31	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/93 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/94 Average Balance Non-used and Useful Percentage	587,352 587,352 562,471 546,845 546,845 546,845 530,220 530,220 530,220 440,970 514,161 100.009 514,161

Company: SSU / Lee / Lehigh

Docket No.: 950495-WS Schedule Year Ended: 12/31/94

Interim [] Final [] Historical [x] Projected []

Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

FPSC

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the

balance of O & M expenses multiplied by the working capital percent. Preparer: Vierima

Page 1 of 1

Recap schedules: A-1(W)

Schedule: A-17 (W)

	(1)	(2) 1994 WORI	(3) KING CAPITAL AI	(4) LOWANCE	(5)
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	1,245,702	0	1,245,702	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	155,713	0	155,713	

Company: \$\$U / Collier / Marco Island Explanation: Provide the annual balance of Advances for Construction, for water and Docket No.: 950495-WS sewer separately, for all years since either rate base was last established by this Schedule Year Ended: 12/31/94 Commission, or the date of inception of utility service if rate base has not been Interim [] Final [] established previously by this Commission; and yearly additions, retirements, and Historical [x] Projected [] adjustments by dollar amount up to the end of the test year. Provide an additional page Simple Ave. [x] 13 Month Ave. [] FPSC Uniform [] FPSC Non-uniform [x] Non FPSC [] if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically Identifying those costs. Also, provide a brief description of the applicant's policy regarding advances. (1) Description

FPSC Schedule: A-16 (W) Page 1 of 1 Preparer: Kimball Recap Schedules: A-1(W) A-7(W)

Water Advances For Construction Line Year-end Balances No. 12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93 0 2 Utility Adjustments to Beginning Balance ۵ 3 Restated Balance 12/31/91 ٥ 1992 Additions: 1992 Adjustments 0 12/31/92 Balance 6 0 1993 Additions 0 1993 Adjustments 8 0 9 12/31/93 Balance 10 1994 Additions 1994 Adjustments 11 12 12/31/94 Balance 13 1995 Additions 1995 Adjustments 14 12/31/95 Balance 15 16 1996 Additions 1996 Adjustments 17 12/31/96 Balance 18 **AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION** 0 Beginning Balance 12/31/93 19 0 20 Jan 0 21 Feb 0 Mar 22 0 23 Apr 0 24 May 0 25 Jun 0 26 Jul 0 27 Aug ٥ 28 Sep 0 29 Oct 0 30 Nov 0 Ending Balance 12/31/94 31 0 32 Average Balance 0.00% 33 Non-used and Useful Percentage Ð Non-used and Useful Amount Company Policy: SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation) 35 constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future 36 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

37

Company: SSU / Collier / Marco Island

Docket No.: 950495-WS Schedule Year Ended: 12/31/94

Interim [] Final [] Historical [x] Projected [] Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

FPSC

Explanation: Provide the calculation of working capital using

Schedule: A-17 (W) the formula method. This is calculated by taking the Page 1 of 1

balance of O & M expenses multiplied by the working capital percent. Preparer: Vierima

Recap schedules: A-1(W)

	(1)	(2) (3) (4) 1994 WORKING CAPITAL ALLOWANCE	(5)
Line No.	Description	Balance Utility Adjusted Utility Per Books Adjustments Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	2,686,760 0 2,686,760	B-1(W)
2	Working Capital Percent	<u> 12.50%</u>	
3	Total Working Capital Allowance	335,845 0 335,845	

Company: SSU / St. Johns / Paim Valley

Docket No.: 950495-WS Schedule Year Ended: 12/31/94 Interim [] Final [] Historical [x] Projected [] Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description

of the applicant's policy regarding advances.

FPSC Schedule: A-16 (W) Page 1 of 1 Preparer: Kimball Recap Schedules: A-1(W) A-7(W)

(2) (1) Water Advances For Construction Line Year-end Balances No. Description 12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93 n Utility Adjustments to Beginning Balance n 2 0 Restated Balance 12/31/91 3 1002 Additions ٥ 5 1992 Adjustments 12/31/92 Balance 6 0 7 1993 Additions 1993 Adjustments 8 12/31/93 Balance 9 ٨ 10 1994 Additions 0 1994 Adjustments 0 11 12/31/94 Balance 12 13 1995 Additions 14 1995 Adjustments 12/31/95 Balance 15 1996 Additions 16 17 1996 Adjustments 18 12/31/96 Balance AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION Beginning Balance 12/31/93 0 19 0 20 Jan Feb 21 22 Mar ٥ 23 Apr 24 May n 25 .hen 26 Jul n 27 Aug 0 28 Sep 29 Oct Λ 30 Nov 0 31 Ending Balance 12/31/94 32 Average Balance 0.00% Non-used and Useful Percentage 33 0 34 Non-used and Useful Amount Company Policy: SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation) 35 constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future 36

37

connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

Company: SSU / St. Johns / Palm Valley

Docket No.: 950495-WS Schedule Year Ended: 12/31/94

Interim [] Final [] Historical [x] Projected [] Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

Explanation: Provide the calculation of working capital using

the formula method. This is calculated by taking the balance of O & M expenses multiplied by the working capital percent. Preparer: Vierima

Schedule: A-17 (W) Page 1 of 1

FPSC

Recap schedules: A-1(W)

	(1)	(2) 1994 WOR	(3) (ING CAPITAL AI	(4) LLOWANCE	(5)
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	39,078	0	39,078	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	4,885	0	4,885	

Company: SSU / St. Johns / Remington Forest

Docket No.: 950495-WS Schedule Year Ended: 12/31/94 Interim [] Final [] Historical [x] Projected [] Simple Ave. [x] 13 Month Ave. []

sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page FPSC Uniform [] FPSC Non-uniform [x] Non FPSC [] if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description

Explanation: Provide the annual balance of Advances for Construction, for water and

FPSC Schedule: A-16 (W) Page 1 of 1 Preparer: Kimball Recap Schedules: A-1(W) A-7(W)

of the applicant's policy regarding advances.

Line	(1)	(2) Water Advances For Construction
No.	Description	Year-end Balances
1	12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93	0
2	Utility Adjustments to Beginning Balance	0
3	Restated Balance 12/31/91	0
4	1992 Additions	0
5	1992 Adjustments	0
6	12/31/92 Balance	0
7	1993 Additions	0
8	1993 Adjustments	0
9	12/31/93 Balance	0
10	1994 Additions	0
11	1994 Adjustments	0
12	12/31/94 Balance	0
13	1995 Additions	
14	1995 Adjustments	
15	12/31/95 Balance	
16	1996 Additions	
17	1996 Adjustments	
18	12/31/96 Balance	
	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION	
19	Beginning Balance 12/31/93	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/94	0
32	Average Balance	0
33	Non-used and Useful Percentage	0.00%
34	Non-used and Useful Amount	0
35	Company Policy: SSU either constructs facilities and bills Topeka Group for the cost thereo	f or a related company (Lehigh Acquisition Corporation)
36	constructs facilities and bills SSU for them. In both cases, Advances for C	

37

connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

Company: SSU / St. Johns / Remington Forest

Docket No.: 950495-WS Schedule Year Ended: 12/31/94

Interim [] Final []
Historical [x] Projected []
Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the

balance of O & M expenses multiplied by the working capital percent. Preparer: Vierima

FPSC Schedule: A-17 (W) Page 1 of 1

Recap schedules: A-1(W)

	(1)	(2) 1994 WOR	(3) KING CAPITAL AI	(4) LLOWANCE	(5)
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	18,227	0	18,227	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	2,278	0	2,278	

REPLACEMENT PAGES FOR VOLUME III, BOOK 6 OF 6

chedi aterim listoric imple	(No.: 950495-WS ule Year Ended: 12/31/94 .[] Final [] cal [x] Projected [] Ave. [x] 13 Month Ave. [] Uniform [x] FPSC Non-uniform [x] Non FPSC	Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page [] if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.	Schedule: A-16 (S) Page 1 of 1 Preparer: Kimball Recap Schedules: A-2(S
	(1)		(2)
			Sewer Advances
ine	Danadatina		For Construction
<u>10.</u>	Description 12/31/91 Balance Per Order No. 93-0423	Dated 20202	Year-end Balances
2	Utility Adjustments to Beginning Balance	Delicon 3/22/33	354,358 (8,061)
			
3	Restated Balance 12/31/91		346,297
4	1992 Additions		(18,865)
5	1992 Adjustments		0
6	12/31/92 Balance		327,432
7	1993 Additions		434,251
8	1993 Adjustments		0
9	12/31/93 Balance		761,683
10	1994 Additions		326,691
11	1994 Adjustments		0
12	12/31/94 Balance		1,088,374
13	1995 Additions		
14	1995 Adjustments		
15	12/31/95 Balance		
16	1996 Additions		
17	1996 Adjustments		
18	12/31/96 Balance		
,	AVERAGE BALANCE AND NON-U	ISED AND USEFUL CALCULATION	
19	Beginning Balance 12/31/93		761,683
20	Jan		760,487
21	Feb		758,776
22	Mar		705,582
23	Apr		671,290
24	May		669,057
25	Jun		667,084
26	Jul		665,281
27	Aug		627,242
28	Sep		625,106
29	Oct		622,828
30 24	Nov Fadia-Data		607,430
31	Ending Balance 12/31/94		1,088,373
32	Average Balance		925,029
33	Non-used and Useful Percentage		78.04%
34	Non-used and Useful Amount		721,924
		ccilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition	

Company: SSU / FPSC Jurisdiction - All Plants

Docket No.: 950495-WS Schedule Year Ended: 12/31/94 Interim [] Final []

Historical [x] Projected [] Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by 12.50%.

FPSC

Schedule: A-17 (S) Page 1 of 1

Preparer: Vierima Recap schedules: A-2(S)

	(1)	(2)	(3)	· (4)	(5)
		1994 WORK	ING CAPITAL AI	LLOWANCE	
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	9,663,830	0	9,663,830	B-2(S)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	1,207,982	0	1,207,982	

Sched Interim Histori Simple	tiple Year Ended: 12/31/94 n [] Final [] Commission, of established profits of extending the Ave. [] established profits of Uniform [x] FPSC Non-uniform [] Non FPSC [] if necessary. If and/or retirements of the Ave. [] and [] and [] and [] are also as a sewer separator of the Ave. [] and [] are also as a sewer separator of the Ave. [] and [] are also as a sewer separator of the Ave. [] and [] are also as a sewer separator of the Ave. [] and [] are also as a sewer separator of the Ave. [] and [] are also as a sewer separator of the Ave. [] and [] are also as a sewer separator of the Ave. [] and [] are also as a sewer separator of the Ave. [] and [] are also as a sewer separator of the Ave. [] and [] are also as a sewer separator of the Ave. [] and [] are also as a sewer separator of the Ave. [] and [] are also as a sewer separator of the Ave. [] and [] are also as a sewer separator of the Ave. [] are also as a sewer separator of the Ave. [] are also as a sewer separator of the Ave. [] are also as a sewer separator of the Ave. [] are also as a sewer separator of the Ave. [] are also as a sewer separator of the Ave. [] are also as a sewer separator of the Ave. [] are also as a sewer separator of the Ave. [] are also as a sewer separator of the Ave. [] are also as a sewer separator of the Ave. [] are also as a sewer separator of the Ave. [] are also as a sewer separator of the Ave. [] are also as a sewer separator of the Ave. [] are also as a sewer separator of the Ave. [] are also as a sewer separator of the Ave. [] are also as a sewer separator of the Ave. [] are also as a sewer separator of the Ave. [] are also as a sewer separator of the Ave. [] are also as a sewer separator of the Ave. [] are also as a sewer separator of the Ave. [] are also	rovide the annual balance of Advances for Construction, for water and ply, for all years since either rate base was last established by this or the date of inception of utility service if rate base has not been evicusly by this Commission; and yearly additions, retirements, and or dollar amount up to the end of the test year. Provide an additional page if a projected test year is used, include the projected annual additions ents specifically identifying those costs. Also, provide a brief description it's policy regarding advances.	Schedule: A-16 (S) Page 1 of 1 Preparer: Kimball Recap Schedules: A-2(S A-7(S
	(1)		(2)
l ion			Sewer Advances
Line No.	Description		For Construction
1	12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93		Year-end Balances 354,358
2	Utility Adjustments to Beginning Balance		(8,061)
3	Restated Balance 12/31/91		346,297
4	1992 Additions		(18,865)
5	1992 Adjustments		0
6	12/31/92 Balance		327,432
7	1993 Additions		(41,544)
8 9	1993 Adjustments 12/31/93 Balance		285,888
10 11	1994 Additions 1994 Adjustments		(38,273)
12	12/31/94 Balance		247,615
13	1995 Additions		
14	1995 Adjustments		
15	12/31/95 Balance		
16	1996 Additions		
17 18	1996 Adjustments 12/31/96 Balance		
	AVERAGE BALANCE AND NON-USED AND US	EFUL CALCULATION	
19 20	Beginning Balance 12/31/93		285,688
21	Jan Feb		284,692
22	Mar		282,981
23	Apr		281,707
24	May		279,527
25	Jun		277,294
26	Jul	•	275,321
27	Aug		273,488
28	Sep.		270,253
29	Oct		268,117
30	Nov		265,839
31	Ending Balance 12/31/94		250,441 247,615
32	Average Balance		266,752
33	Non-used and Useful Percentage		23.86%
34	Non-used and Useful Amount		63,647
35	Company Policy: SSH gither constructs facilities and hills To	peka Group for the cost thereof or a related company (Lehigh Acquisition	

- Company: SSU / FPSC Jurisdiction - Uniform Plants

Docket No.: 950495-WS Schedule Year Ended: 12/31/94 Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by 12.50%.

FPSC

Schedule: A-17 (S)
Page 1 of 1
Preparer: Vierima
Recap schedules: A-2(S)

Interim [] Final []
Historical [x] Projected []
Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [x] FPSC Non-uniform [] Non FPSC []

	(1)	(2)	(3)	(4)	(5)
		1994 WORI	(ING CAPITAL A	LOWANCE	
Line	-	Balance	Utility	Adjusted Utility	Supporting
No.	Description	Per Books	Adjustments	Balance	Schedules
1	Total Operation and Maintenance Expenses	6,294,937	0	6,294,937	B-2(S)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	786,871	0	786,871	

)ocke	any: SSU / FPSC Jurisdiction - Non-Uniform I t No.: 950495-WS	Explanation: Provide the annual balance of Advances for Construction, for water and	FPSC Schedule: A-16 (S)
	ule Year Ended: 12/31/94	sewer separately, for all years since either rate base was last established by this	Page 1 of 1
	n[]Final[]	Commission, or the date of inception of utility service if rate base has not been	Preparer: Kimball
	cal [x] Projected []	established previously by this Commission; and yearly additions, retirements, and	Recap Schedules: A-2(
	Ave. [x] 13 Month Ave. []	adjustments by dollar amount up to the end of the test year. Provide an additional page	A-7(5
PSC	Uniform [] FPSC Non-uniform [x] Non FPSC []		
		and/or retirements specifically identifying those costs. Also, provide a brief description	
		of the applicant's policy regarding advances.	(0)
	(1)		(2) Sewer Advances
ine			For Construction
vio.	Description		Year-end Balances
1	12/31/91 Balance Per Order No. 93-0423 D	atad 3/22/83	0
2	Utility Adjustments to Beginning Balance	umo (222/30	0
-	Clinty Pagasinonia to Dognining Datation		_
3	Restated Balance 12/31/91		0
4	1992 Additions		0
5	1992 Adjustments		0
6	12/31/92 Balance		0
7	1993 Additions		475,795
8	1993 Adjustments		0
9	12/31/93 Balance		475,795
10	1994 Additions		364,964
11	1994 Adjustments		0
12	12/31/94 Balance		840,759
13	1995 Additions		
14	1995 Adjustments		
15	12/31/95 Balance		
16	1996 Additions		
17	1996 Adjustments		
18	12/31/96 Balance		
	AVERAGE BALANCE AND NON-US	SED AND USEFUL CALCULATION	
19	Beginning Balance 12/31/93		475,795
20	Ja n		475,795
21	Feb		475,795
22	Mar		423,875
23	A pr		3 91,763
24	May		391,763
25	Jun . :		391,763
26	Jui ≛…		391,793
27 20	Aug		356,989
28 20	Sep		356,989
29 20	Oct		356,989
30 31	Nov Ending Balance 12/31/94		356,989 840,758
מכ	-		
32 33	Average Balance Non-used and Useful Percentage		658,277 100.00%
	•		
34	Non-used and Useful Amount		658,277
35		lities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition	
36	constructs facilities and bil	ils SSU for them. In both cases, Advances for Construction are recorded and repaid out of	f future

connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim [] Final []

Historical [x] Projected [] Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

FPSC

Schedule: A-17 (S)

Page 1 of 1

Preparer: Vierlma

Recap schedules: A-2(S)

	(1)	(2) (3) (4) 1994 WORKING CAPITAL ALLOWANC	(5) E
Line No.	Description	Balance Utility Adjusted Per Books Adjustments Balan	
1	Total Operation and Maintenance Expenses	3,368,893 0 3,366	3,893 B-2(S)
2	Working Capital Percent	12.50% 12.50% 13	2.50%
3	Total Working Capital Allowance	421,111 0 42	l <u>,111</u>

Explanation: Provide the calculation of working capital using

the formula method. This is calculated by taking the

balance of O & M expenses multiplied by 12.50%.

Docke	pany: SSU / Charlotte / Deep Creel at No.: 950495-WS dule Year Ended: 12/31/94 n [] Final]	Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been	FPSC Schedule: A-16 (S) Page 1 of 1 Preparer: Kimball
Simple	ical [x] Projected [] e Ave. [x] 13 Month Ave. [] CUniform [] FPSC Non-uniform [x] N	established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page for FPSC [] if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.	Recap Schedules: A-2(S A-7(S)
		(1)	(2)
			Sewer Advances
Line			For Construction
No.	De:	scription	Year-end Balances
1	12/31/91 Balance Per Order No.		C
2	Utility Adjustments to Beginning I	Balance	
3	Restated Balance 12/31/91		0
4	1992 Additions		
5	1992 Adjustments		
6	12/31/92 Balance		0
·	TEO IIOL BURNING		U
7	1993 Additions		
В	1993 Adjustments		
9	12/31/93 Balance		0
10	1994 Additions		
11	1994 Adjustments		
12	12/31/94 Balance		0
13	1995 Additions		
14	1995 Adjustments		
15	12/31/95 Balance		
16	1996 Additions		
17	1996 Adjustments		
18	12/31/96 Balance		
	AVERAGE BALANCE AND	NON-USED AND USEFUL CALCULATION	
19	Beginning Balance 12/31/93		
20	Jan		
21	Feb		
22	Mar		
23	Apr		
24	May		
25	Jun		
26	Jul		
27	Aug		
28	Sep		
29	Oct		
30	Nov		
31	Ending Balance 12/31/94		*****
32	Average Balance		0
33	Non-used and Useful Percentage		0.00%
34	Non-used and Useful Amount		0
	and and an arrangement		
35	Company Policy: SSU either co	onstructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition	Corporation)
36	constructs fac	cilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out o	f future
37		es. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respect	

Company: SSU / Charlotte / Deep Creek

Docket No.: 950495-WS Schedule Year Ended: 12/31/94

Interim [] Final []
Historical [x] Projected []
Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by 12.50%.

FPSC

Schedule: A-17 (S)
Page 1 of 1
Preparer: Vierima
Recap schedules: A-2(S)

	(1)	(2) 1994 WORI	(3) (ING CAPITAL AL	(4) LLOWANCE	(5)
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	1,188,818	0	1,188,818	B-2(S)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	148,602	0	148,602	

Company: SSU / Volusia / Enterprise

Sched Interim Histori Simple	t No.: 950495-WS tule Year Ended: 12/31/94 n[] Final [] cal [x] Projected [] e Ave. [x] 13 Month Ave. [] Uniform [] FPSC Non-uniform [x] Non FPSC []	Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.	Schedule: A-16 (S) Page 1 of 1 Preparer: Kimball Recap Schedules: A-2(S) A-7(S)
	(1)		(2)
			Sewer Advances
Line	Pennintia		For Construction
No. 1	Description 12/31/91 Balance Per Order No. 93-0423 D	aled 27202	Year-end Balances
2	Utility Adjustments to Beginning Balance	THE WARE	0
3	Restated Balance 12/31/91		0
4	1992 Additions		
5	1992 Adjustments		
6	12/31/92 Balance		0
7	1993 Additions		
8	1993 Adjustments		
9	12/31/93 Balance		0
10	1994 Additions		
11	1994 Adjustments		
12	12/31/94 Balance		0
13	1995 Additions		
14	1995 Adjustments		
15	12/31/95 Balance		
16	1996 Additions		
17	1996 Adjustments		
18	12/31/96 Balance		
	AVERAGE BALANCE AND NON-US	ED AND USEFUL CALCULATION	
19	Beginning Balance 12/31/93		
20	Jan		
21	Feb		
22	Mar		
23	Apr		
24	May		
25	Jun 6.1	•	
26	Jul A		
27 28	Aug		
29	Sep Oct		
30	Nov		
31	Ending Balance 12/31/94		
32	Average Balance		
33	Non-used and Useful Percentage		0 0.00%
	•		
34	Non-used and Useful Amount		0
35		lities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition	
36		is SSU for them. In both cases, Advances for Construction are recorded and repaid out o	
37	connection fees. As CIAC	is received by SSU, the Advance is reduced when reimbursement is made to the respect	ive company.

- Company: SSU / Volusia / Enterprise

Docket No.: 950495-WS Schedule Year Ended: 12/31/94 Interim [] Final []

Historical [x] Projected [] Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by 12.50%.

FPSC

Schedule: A-17 (S)
Page 1 of 1
Preparer: Vierima
Recap schedules: A-2(S)

	(1)	(2)	(3) KING CAPITAL AI	(4)	(5)
			AING CAPITAL AI	LOWANCE	
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	67,914	0	67,914	B-2(S)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	8,489	0	8,489	

Company: SSU / Lee / Lehigh Docket No.: 950495-WS Schedule Year Ended: 12/31/94 Interim[] Final[] Historical (x) Projected () Simple Ave. [x] 13 Month Ave. []

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page FPSC Uniform [] FPSC Non-uniform [x] Non FPSC [] if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description

FPSC Schedule: A-16 (S) Page 1 of 1 Preparer: Kimball Recap Schedules: A-2(S), A-7(S)

of the applicant's policy regarding advances.

	(4)	s. (2)
	(1)	(2) Sewer Advances
Line		For Construction
No.	Description	Year-end Balance
1	12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93	0
2	Utility Adjustments to Beginning Balance	0
3	Restated Balance 12/31/91	0
		·
4	1992 Additions	0
5	1992 Adjustments	0
6	12/31/92 Balance	0
7	1993 Additions	475,795
8	1993 Adjustments	0
9	12/31/93 Balance	475,795
10	1994 Additions	364,964
11	1994 Adjustments	0
12	12/31/94 Balance	840,759
13	1995 Additions	
14	1995 Adjustments	
15	12/31/95 Balance	
	, 10 (10 Calabitation)	
16	1996 Additions	
17 18	1996 Adjustments 12/31/96 Balance	****
		***···································
	AVERAGE RALANCE AND NONLIGED AND DEFEUE CALCULATION	ı
	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION	1
	Beginning Balance 12/31/93	475,795
20	Beginning Balance 12/31/93 Jan	475,795 475,795
20 21	Beginning Balance 12/31/93 Jan Feb	475,795 475,795 475,795
20 21 22	Beginning Balance 12/31/93 Jan Feb Mar	475,795 475,795 475,795 423,875
20 21 22 23	Beginning Balance 12/31/93 Jan Feb Mar Apr	475,795 475,795 475,795 423,875 391,763
20 21 22 23 24	Beginning Balance 12/31/93 Jan Feb Mar Apr May	475,795 475,795 475,795 423,875 391,763 391,763
20 21 22 23 24 25	Beginning Balance 12/31/93 Jan Feb Mar Apr May Jun	475,795 475,795 475,795 423,875 391,763 391,763
20 21 22 23 24 25 26	Beginning Balance 12/31/93 Jan Feb Mar Apr May Jun Jul	475,795 475,795 475,795 423,875 391,763 391,763 391,763
20 21 22 23 24 25 26 27	Beginning Balance 12/31/93 Jan Feb Mar Apr May Jun Jul Aug	475,795 475,795 475,795 423,875 391,763 391,763 391,763 391,793
20 21 22 23 24 25 26 27 28	Beginning Balance 12/31/93 Jan Feb Mar Apr May Jun Jul Aug Sep	475,795 475,795 475,795 423,875 391,763 391,763 391,763 391,793 356,989
20 21 22 23 24 25 26 27 28 29	Beginning Balance 12/31/93 Jan Feb Mar Apr May Jun Jul Aug Sep Oot	475,795 475,795 475,795 423,875 391,763 391,763 391,763 391,793 356,989 356,989
20 21 22 23 24 25 26 27 28 29	Beginning Balance 12/31/93 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov	475,795 475,795 475,795 423,875 391,763 391,763 391,763 391,793 356,989 356,989 356,989 356,989
20 21 22 23 24 25 26 27 28 29 30	Beginning Balance 12/31/93 Jan Feb Mar Apr May Jun Jul Aug Sep Oot	475,795 475,795 475,795 423,875 391,763 391,763 391,763 391,793 356,989 356,989
19 20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/93 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov	475,795 475,795 475,795 423,875 391,763 391,763 391,793 356,989 356,989 356,989
20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/93 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/94	475,795 475,795 475,795 423,875 391,763 391,763 391,763 391,763 391,763 3956,989 356,989 356,989 356,989

constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company,

Company: SSU / Lee / Lehigh

Docket No.: 950495-WS Schedule Year Ended: 12/31/94 Interim [] Final []

Historical [x] Projected [] Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by 12.50%.

FPSC

Schedule: A-17 (S) Page 1 of 1 Preparer: Vierima Recap schedules: A-2(S)

	(1)	(2) 1994 WOR	(3)	(4)	(5)	
		1994 WORKING CAPITAL ALLOWANCE			-	
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules	
1	Total Operation and Maintenance Expenses	1,242,783	0	1,242,783	B-2(S)	
2	Working Capital Percent	12.50%	12.50%	12.50%		
3	Total Working Capital Allowance	155,348	0	155,348		

Compa	any: SSU / Collier / Marco Island		FPSC
Docket	No.: 950495-WS	Explanation: Provide the annual balance of Advances for Construction, for water and	Schedule: A-16 (S)
Schedu	ule Year Ended: 12/31/94	sewer separately, for all years since either rate base was last established by this	Page 1 of 1
	[] Final[]	Commission, or the date of inception of utility service if rate base has not been	Preparer: Kimball
		·	
	cal [x] Projected []	established previously by this Commission; and yearly additions, retirements, and	Recap Schedules: A-2(S)
-	Ave. [x] 13 Month Ave. []	adjustments by dollar amount up to the end of the test year. Provide an additional page	A-7(S)
FPSC (Uniform [] FPSC Non-uniform [x] Non FPSC []	if necessary. If a projected test year is used, include the projected annual additions	
		and/or retirements specifically identifying those costs. Also, provide a brief description	
		of the applicant's policy regarding advances.	
	(1)		(2)
			Sewer Advances
Line			For Construction
No.	Description		Year-end Balances
1	12/31/91 Balance Per Order No. 93-0423 D	ated 3/22/93	
2	Utility Adjustments to Beginning Balance		0
_	, ·,		
3	Restated Balance 12/31/91		0
	Troduct Data re-		v
	1000 Additions		
4	1992 Additions		
5	1992 Adjustments		
6	12/31/92 Balance		0
7	1993 Additions		
8	1993 Adjustments		
9	12/31/93 Balance		0
10	1994 Additions		
11	1994 Adjustments		
12	12/31/94 Balance		0
12	LEGIST Delicite		υ
13	1995 Additions		
14	1995 Adjustments	•	
15	12/31/95 Balance		
16	1996 Additions		
17	1996 Adjustments		
18	12/31/96 Balance		
	AVERAGE BALANCE AND NON-US	ED AND USEFUL CALCULATION	
19	Beginning Balance 12/31/93		
20	Jan		
	Feb		
21			
22	Mar		
23	Apr		
24	Мау		
25	Jun		
26	Jul		
27	Aug		
28	Sep		
29	Oct		
30	Nov		
31	Ending Balance 12/31/94		
Ų,			
32	Average Balance		^
J4.	•		0
22	Non-used and Useful Percentage		0.00%
33			
	Non-used and Heaful America		•
33 34	Non-used and Useful Amount		0

36

37

constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future

connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

Company: SSU / Collier / Marco Island

Docket No.: 950495-WS Schedule Year Ended: 12/31/94

Interim [] Final []
Historical [x] Projected []
Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by 12.50%.

FPSC

Schedule: A-17 (S) Page 1 of 1 Preparer: Vierima Recap schedules: A-2(S)

	(1)	(2) 1994 WORK	(5)		
Line No.		Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	821,039	0	821,039	B-2(S)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	102,630	0	102,630	

	nny: SSU / St. Lucie / Tropical Isles No.: 950495-WS	Explanation: Provide the annual balance of Advances for Construction, for water and	FPSC Schedule: A-16 (S)
	le Year Ended: 12/31/94	sewer separately, for all years since either rate base was last established by this	Page 1 of 1
	[] Final[]	Commission, or the date of inception of utility service if rate base has not been	Preparer: Kimball
	·- ·-	established previously by this Commission; and yearly additions, retirements, and	Recap Schedules: A-2(S),
	eal [x] Projected [] Ave. [x] 13 Month Ave. []	adjustments by dollar amount up to the end of the test year. Provide an additional page	A-7(S)
	Uniform [] FPSC Non-uniform [x] Non FPSC []	if necessary. If a projected test year is used, include the projected annual additions	7-1(0)
rrau	Distriction [1] FF3C Noti-Collision [12] Noti FF3C [1]	and/or retirements specifically identifying those costs. Also, provide a brief description	
		of the applicant's policy regarding advances.	
	(1)	or no approach a panal regular great state.	(2)
	ν.,		Sewer Advances
Line			For Construction
No.	Description		Year-end Balances
1	12/31/91 Balance Per Order No. 93-0423 D	ated 3/22/93	0
2	Utility Adjustments to Beginning Balance		0
3	Restated Balance 12/31/91		0
4	1992 Additions		
5	1992 Adjustments		
6	12/31/92 Balance		0
7	1993 Additions		
8	1993 Adjustments		
9	12/31/93 Balance		
10	1994 Additions		
11	1994 Adjustments		
12	12/31/94 Balance		0
13	1995 Additions		
14	1995 Adjustments		
15	12/31/95 Balance		
16	1996 Additions		
17	1996 Adjustments		
18	12/31/96 Balance		
	AVERAGE BALANCE AND NON-US	SED AND USEFUL CALCULATION	
19	Beginning Balance 12/31/93		
20	Jarı		
21	Feb		
22	Mar		
23	Apr		
24	May		
25	Jun		
26	Jul		
27	Aug		
28	Sep		
29	Oct		
30	Nov		
31	Ending Balance 12/31/94		
32	Average Balance		0
33	Non-used and Useful Percentage		0.00%
34	Non-used and Useful Amount		0
, , , , , , , , , , , , , , , , , , , 	No. 0300 and O30101 AMOUNT		
35		cilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition	
36	constructs facilities and b	ills SSU for them. In both cases, Advances for Construction are recorded and repaid out of	of future

- Company: SSU / St. Lucie / Tropical Isles

Docket No.: 950495-WS Schedule Year Ended: 12/31/94 Interim [] Final []

Historical [x] Projected [] Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [] FPSC Non-uniform [x] Non FPSC []

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by 12.50%.

FPSC Schedule: A-17 (S) Page 1 of 1 Preparer: Vierima Recap schedules: A-2(S)

(1)		(2) 1994 WORI	(3) CING CAPITAL A	(3) (4) G CAPITAL ALLOWANCE	
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	48,340	0	48,340	B-2(S)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	6,042	0	6,042	

SOUTHERN STATES UTILITIES, INC. RESPONSE TO FPSC DEFICIENCY LETTER DATED 7/10/95 DOCKET NO.: 950495-WS

REQUESTED BY: FPSC SET NO: 1
DOCUMENT REQUEST NO: 5

ISSUE DATE: 07/10/95
PREPARED BY: Judy Kimball

DOCUMENT REQUEST: 5

Schedules A-5, A-6, A-9, A-10, A-11, A-12, and A-14. The 12/31/94 balance per books for the Historical Year Ended 12/31/94 (Vol III, Book 5 of 6; Vol III, Book 6 of 6) does not agree with the 12/31/94 balance per book for the projected year ended 12/31/95 (Vol III, Book 3 of 6; Vol III, Book 4 of 6). In addition, the 12/31/95 balance per books for the projected year ended 12/31/95 (Vol III, Book 3 of 6; Vol III, Book 3 of 6; Vol III, Book 4 of 6) does not agree with the 12/31/95 balance per books for the projected test year ended 12/31/96 (Vol III, Book 1 of 6; Vol III, Book 2 of 6). Revise schedules or provide information explaining differences.

RESPONSE: 5

The attached schedules provide a reconciliation of the ending 1994 balances to the beginning 1995 balances and the ending 1995 balances to the beginning 1996 balances. These schedules were provided in Volume II, Book 1 of 4, pages 327-342, of the filing.

Acquisitions made by Southern States in 1995 were brought into the filing as beginning balances and not as 1995 additions. Therefore, the reconciliation was done in order that the new beginning balances could be verified. In addition, general plant and accumulated depreciation on general plant needed to be reallocated to arrive at new beginning points because of the additional customers each acquisition brought in to the allocation tables. The same holds true in 1996 where the Buenaventura Lakes acquisition is reflected in the 1996 beginning points rather than being treated as an addition.

RECONCILIATIONS TO REFLECT PRO FORMA OF NEW ACQUISITIONS WATER PLANT IN SERVICE - HISTORIC ENDING 12/31/94 TO INTERIM BEGINNING 12/31/94

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/94
Interim [] Final []
Historical [x] Projected []
Simple Ave. [x] 13 Month Ave. []
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

FPSC Schedule: Beginning Points Reconciliation Page 1 of 1 Preparer: Kimball Recap schedules: A-5

	(1)	(2)	(3)	(4)	(4)	(5)	(6)
ine		Ending Balance Historic	Beginning Balance Lakeside	Beginning Balance Spring Gardens	Beginning Balance Valencia Terrace	Re-Allocated General Plant	Beginning Balance for Interim
lo	Account No. and Name	12/31/94	12/31/94	12/31/94	12/31/94	12/31/94	12/31/94
i _	MTANGBLE PLANT		_				
2	301.1 Organization	102,474	0	5,000			107,474
3	302_1 Franchises	272,030	. 0	150	. 0		. 272,180
4	339.1 Other Plant & Miscellaneous	91,361	0	. 0	.0		91,361
5	SOURCE OF SUPPLY A PUMPING		,				F 886 868
6	303.2 Land & Land Flights	5,227,001	396	2,250	1,191		5,230,838
7	304.2 Structures & Improvements	2,449,762	7,874	0	0		2,457,636
8	305.2 Collecting & Impounding reservoirs		0	0	0		436,509 0
9	306.2 Lake, River & Other Intakes	0	0	0	0		4,139,409
10	907.2 Walls & Springs	4,105,448	18,468	1,230	14,263		-,,
11	308.2 Infiltration Galleries & Tunnels	264,911	0	0	0		264,911
12	309.2 Supply Mains	7,672,548	0	0	0		7,672,548
13	310.2 Power Generation Equipment	2,057,179	56,920	0	21,124		2,135,223
14	311.2 Pumping Equipment	9,489,674	22,387	0	1,729		9,513,790
15	339.2 Other Plant & Miscellaneous	70,258	35,418	. 0	1,109		106,785
16	WATER TREATMENT PLANT	000			٥		303,328
17	303.3 Land & Land Rights	300,556	2,772	0	0		303,328 5.511.965
18	304.3 Structures & Improvements	5,511,965	0	-	_		-11
19	320.3 Water Treatment Equipment	18,439,502	64,982 0	19,829 0	46,604 0		18,570,917 1,537,375
20	321.3 Permentors	1,537,375	0	0	υ.		1,537,375 57, 9 61
21	339.3 Other Plant & Miscellaneous	57,961	0	0	0		57,3501
22	TRANSMISSION & DISTRIBUTION	£0.000		•	٥		59,362
23	303.4 Land & Land Rights	59,362	0	0	0		152,910
24	304.4 Structures & Improvements	152,910	-	_	•		7.032,600
25	330.4 Distribution Reservoirs	6,946,768	57,413	8,220	20,199 49,658		
:6	331.4 Transmission & Distribution	54,685,177	68,254	18,889			54,821,978
27	333.4 Services	9,531,785	0	4,224	750		9,536,759 6,433,036
28	334.4 Meters & Meter Installation	6,351,652	8,925	11,402	61,057 0		2,348,557
29	335.4 Hydrants	2,346,742	0	1,815	0		
30	339 4 Other Plant & Miscellaneous	120,343	U	1,889	U		122,232
31	GENERAL PLANT	004.400				145	234,608
32	303.5 Land & Land Rights	234,463				1,289	2.091,601
13	304.5 Structures & Improvements	2,090,312				786	1,276,136
34	340.5 Office Furniture & Equipment	1,275,350				1,938	3,143,999
35	340.51 Computer Equipment	3,142,062				1,179	1,913,062
36 37	341.5 Transportation Equipment	1,911,683				1,179	1,913,062
37 38	342.5 Stores Equipment	20,760				13 . 44 1	715,140
98 39	343.5 Tools, Shop & Garage Equipment	714,699				125	203,000
	344.5 Laboratory Equipment	202,875				125 437	709.009
ю	345.5 Power Operated Equipment	708,572				437 199	322,577
41	346.5 Communication Equipment	322,378				199	170,520
42	347.5 Miscellaneous Equipment	170,415					,
13	348.5 Other Tangible Plant	4,727				3	4,730
44	INTANGIBLE PLANT	465,865	٥	5,150	٥	٥	471,015
14 15	SUPPLY & PUMPING	31,773,290	141,463	3,480	39,416	0	31,957,649
16 16	WATER TREATMENT PLANT	25,847,359	67,754	19,829	46,604	0	25,981,548
16 17	TRANSMISSION & DISTRIBUTION		67,754 134,592	19,829 46,439	131,664	0	80,507,433
17 18	***************************************	80,194,738	134,392	40,439 0	131,004	6,659	10,805,155
40	GENERAL PLANT	10,798,496				0,009	10,000,100
9	TOTAL PLANT IN SERVICE	149,079,749	343,809	74,898	217,684	6,659	149,722,799
50	LAND & LAND RIGHTS	5,821,382	_3,168_	2,250	1,191	145	5,828,135
51	TOTAL PIS LESS LAND	143,258,367	340,641	72,648_	216,493	8,514	143,894,663

Note: The re-allocated General Plant adjustment is due to the additional customers in 1995 from new acquisitions.

The net effect for total company is zero; however, FPSC Regulated General Plant Allocated portion increases, due to the change in percentage of customers under FPSC Regulation versus Non-regulated customers.

RECONCILIATIONS TO REFLECT PRO FORMA OF NEW ACQUISITIONS SEWER PLANT IN SERVICE - HISTORIC ENDING 12/31/94 TO INTERIM BEGINNING 12/31/94

Company: 88U / FPSC Jurisdiction - All Plants Docket No.: 950495-WS Schedule Year Ended: 12/31/94 Interim [] Final [] Historical [x] Projected []

Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

FPSC

Schedule: Beginning Points Reconciliation

Page 1 of 1 Preparer: Kimball Recap schedules: A-6

	(1)	(2)	(3)	(4)	(5)	(6)
Line		Ending Balance Historic	Beginning Balance Spring Gardens	Beginning Balance Valencia Terrace	Re-Allocated General Plant	Beginning Balance for Interim
No.	Account No. and Name	12/31/94	12/31/94	12/31/94	12/31/94	12/31/94
1	INTANGIBLE PLANT					
2	351.1 Organization .	108,322	5,150	0		113,472
3	352.1 Franchises	133,016	, 0	0		133,016
4	389.1 Other Plant & Misc. Equipment	256,691	0	0		256,691
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	306,678	21,200	2,460		330,338
7	354.2 Structures & Improvements	377,427	4,307	37,169		418,903
8	360.2 Collection Sewers - Force	10,755,198	6,111	6,576		10,767,885
9	361.2 Collection Sewers - Gravity	37,161,182	36,941	147,732		37,345,855
10	362.2 Special Collecting	0	0	. 0		, 0
11	363.2 Services to Customers	3,320,199	30,491	27,605		3,378,495
12	364.2 Flow Measuring Devices	361 <u>.282</u>	0	0		361 282
13	365.2 Flow Measuring Installation	7,723	0	0		7,723
14	389.2 Other Plant & Misc. Equipment	101,522	0	0		101,522
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	14	. 0	0		14
17	354.3 Structures & Improvements	934,223	0	45,549		979,772
18	370.3 Receiving Wells	2,399,247	27,500	0		2,426,747
19	371.3 Pumping Equipment	6,140,969	4,946	0		6,145,915
20	389.3 Other Plant & Misc. Equipment	208,834	0	0		208,834
21	TREATMENT AND DISPOSAL PLANT	•				•
22	353.4 Land & Land Rights	2,406,320	Đ	0		2,406,320
23	354.4 Structures & Improvements	8,608,963	0	0		8,608,963
24	380.4 Treatment & Disposal	30,341,924	35,987	26,130		30,404,041
25	381.4 Plant Sewers	2,399,459	0	20,,00		2,399,459
26	382.4 Outfall Sewer Lines	6,446,302	13.231	21,895		6,481,428
27	389.4 Other Plant & Misc. Equipment	3,314,565	اکیرن،	0		3,314,565
28	GENERAL PLANT	0,01-,000	•	·		3,314,000
29	353.5 Land & Land Rights	110,230			895	111.125
30	354.5 Structures & improvements	982,736			7.975	990,711
31	390.5 Office Furniture & Equipment	599,591			4,866	604,457
32	390.51 Computer Equipment	1,477,204			11,988	1,489,192
33	391.5 Transportation Equipment	898,850				906,144
34	392.5 Stores Equipment	9,760			7,294 79	
35	393.5 Tools, Shop & Garage Equipment	336,008				9,839
36		,			2,727	338,734
37	394.5 Laboratory Equipment	95,379			774	96,154
38	395.5 Power Operated Equipment	333,127			2,703	335,830
	396.5 Communication Equipment	151,562			1,230	152,792
39	397.5 Miscellaneous Equipment	80,119			65 0	80,769
40	398.5 Other Tangible Plant	2222			18	2,240
41	INTANGIBLE PLANT	498,029	5,150	0	o	503,179
42	COLLECTION PLANT	52,391,211	99,050	221,742	0	52,712,003
43	SYSTEM PUMPING PLANT	9,683,286	32,446	45,549	0	9,761.281
44	TREATMENT AND DISPOSAL PLANT	53,517,533	49,218	48,025	0	53,614,776
45	GENERAL PLANT	5,076,788	0	0	41,199	5,117,987
46	TOTAL PLANT IN SERVICE	121,166,847	185,864	315,316	41,199	121,709,226
47	LAND & LAND RIGHTS	2,823,243	21,200	2,460	695	2,847,797
	TOTAL PIS LESS LAND	118,343,604	164,664	312,856	40,304	118,861,429

Note: The re-allocated General Plant adjustment is due to the additional customers in 1995 from new acquisitions. The net effect for total company is zero; however, FPSC Regulated General Plant Allocated portion increases, due to the change in percentage of customers under FPSC Regulation versus Non-regulated customers.

RECONCILIATIONS TO REFLECT PRO FORMA OF NEW ACQUISITIONS WATER ACCUMULATED DEPRECIATION - HISTORIC ENDING 12/31/94 TO INTERIM BEGINNING 12/31/94

Company: SSU / FPSC Jurisdiction - All Plants Docket No.: 950495-WS Schedule Year Ended: 12/31/94 Interim [] Final []

Historical [x] Projected []
Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Schedule: Beginning Points Reconciliation Page 1 of 1 Preparer; Kimball Recep schedules: A-9

	(1)	(2)	(3)	(4)	(4)	(5)	(6)
Line		Ending Balance Historic	Beginning Balance Lakeside	Beginning Balance Spring Gardens	Beginning Balance Valencia Terrace	Re-Allocated General Plant	Beginning Balance for Interim
No.	Account No. and Name	12/31/94	12/31/94	12/31/94	12/31/94	12/31/94	12/31/94
1	INTANGIBLE PLANT						·
2	301.1 Organization	12,460	0	5,000	, 0		17,460
3	302 1 Franchises	61,559	0	150	0		61,709
4	339.1 Other Plant & Miscellaneous	32,904	0	0	0	•	32,904
.5	SOURCE OF SUPPLY & PUMPING						
ß	303.2 Land & Land Rights	0	0	0	0		0
7	304.2 Structures & Improvements	698,932	689	0	0		699,621
В	305.2 Collecting & Impounding reservoirs	128,134	0	0	0		128,134
9	306.2 Lake, River & Other Intakes	. 0	0	0	0		O
10	307.2 Wells & Springs	847.094	1,617	721	5,686		855,3 18
11	308.2 Infiltration Galleries & Tunnels	47,390	. 0	0	0		47,390
12	309.2 Supply Mains	1,257,654	ò	0	0		1,257,654
13	310.2 Power Generation Equipment	269,638	4,981	0	5,303		279,922
14	311.2 Pumping Equipment	3,484,727	1,960	0	(720)		3,485,967
15	339,2 Other Plant & Miscellaneous	43,225	14,604	Ō	186		58,015
16	WATER TREATMENT PLANT	79,4,20	, -, ,	-			
17	303.3 Land & Land Rights	0	0	0	0		C
18	304.3 Structures & improvements	1.055.538	Ď	ō	Ō		1,055,538
	304.3 Structures a improvements 320.3 Water Treatment Equipment	4,117,949	5,687	5,650	1,045		4,130,331
19		815,472	0,557	0,550	0		815,472
20	321.3 Permentors	48,328	ŏ	ŏ	ŏ		48,328
21	339.3 Other Plant & Miscellaneous	40,320	v	·	•		
22	TRANSMISSION & DISTRIBUTION	0	0	0			O
23	303.4 Land & Land Rights	45.191	0	ŏ	0		45,191
24	304.4 Structures & Improvements		5.023	0	631		1,681,532
25	330.4 Distribution Reservoirs	1,675,878	-1	9,525	36,110		12,098,814
26	331.4 Transmission & Distribution	12,047,207	5,972 0	2,438	380		2,043,640
27	333.4 Services	2,040,822	-	2,438 8,002	7,804		2,320,626
28	334.4 Meters & Meter Installation	2,302,813	2,007	913	0		451,357
29	335.4 Hydrants	450,444	0		Õ		38,936
30	339.4 Other Plant & Miscellaneous	37,047	0	1,889	·		50,500
31	GENERAL PLANT					0	c
32	303.5 Land & Land Rights	0				291	474,470
33	304.5 Structures & Improvements	474,180				297 316	573,481
34	340.5 Office Furniture & Equipment	573,164				561	1.047.154
35	340.51 Computer Equipment	1,046,592				714	1,262,864
36	341.5 Transportation Equipment	1,262,151					1,202,864
37	342.5 Stores Equipment	6,047				6	
38	343.5 Tools, Shop & Garage Equipment	354,676				218	354,896
39	344.5 Laboratory Equipment	51,265				24	51,288
40	345.5 Power Operated Equipment	686,268				446	686,710
41	346.5 Communication Equipment	159,486				91	159,577
42	347.5 Miscellaneous Equipment	24,534				9	24,544
43	348.5 Other Tangible Plant	135,303				79	135,38
44	INTANGIBLE PLANT	106,923	0	6,150	0	0	112,07
45	SUPPLY & PUMPPAG	6,776,794	23,851	721	10,655	0	6,812,02
46	WATER TREATMENT PLANT	6,037,287	5,687	5,650	1,045	0	6,049,66
47	TRANSMISSION & DISTRIBUTION	18,599,402	13,002	22,767	44,925	0	18,680,09
48	GENERAL PLANT	4,773,665	0	0		2,756	4,776,42
49	TOTAL WATER ACCUM DEPREC	36,294,071	42,540	34,288	56,625	2,756	36,430,28

Note: The re-allocated General Plant adjustment is due to the additional customers in 1995 from new acquisitions. The net effect for total company is zero; however, FPSC Regulated General Plant Allocated portion increases, due to the change in percentage of customers under FPSC Regulation versus Non-regulated customers.

RECONCILIATIONS TO REFLECT PRO FORMA OF NEW ACQUISITIONS SEWER ACCUMULATED DEPRECIATION - HISTORIC ENDING 12/31/94 TO INTERIM BEGINNING 12/31/94

Company: 88U / FPSC Juriediction - All Plants Docket No.: 950495-WS Schedule Year Ended: 12/31/94 Interim [] Final []
Historical [X] Projected []
Simple Ave. [X] 13 Month Ave. []

FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Schedule: Beginning Points Reconciliation

Page 1 of 1 Preparer: Kimball Recap schedules: A-10

	(1)	(2)	(9)	(4)	(5)	(6)
Line		Ending Balance Historic	Beginning Belance Spring Gardens	Beginning Balance Valencia Terrace	Re-Allocated General Plant	Beginning Balance for Interim
No.	Account No. and Name	12/31/94	12/31/94	12/31/94	12/31/94	12/31/94
1 2	351.1 Organization	9.961	3,690	·		10.054
3	352.1 Franchises	9,901 34,284	Deed, c	0		, 13,651 34,284
4	389.1 Other Plant & Misc. Equipment	80,270	. 0	0		\$0.270
5	COLLECTION PLANT	00,7,0	•	•		#O,E70
6	353.2 Land & Land Rights	0	0			٥
7	354.2 Structures & Improvements	255,421	3.254	6.507		265,182
8	360.2 Collection Sewers - Force	2,749,202	4.709	1,011		2,754,922
٩	361.2 Collection Sewers - Gravity	11,199,837	19,492	50,806		11,270,135
10	362.2 Special Collecting	٥	0	0		کداره ر <u>حر</u> ز را د ۵
11	363.2 Services to Customers	915,493	18.035	9.797		943.325
12	364.2 Flow Measuring Devices	272.890	10,000	0,757		272.890
13	365.2 Flow Measuring Installation	280	ő	0		280
14	389.2 Other Plant & Misc. Equipment	27,566	0	0		27.566
15	SYSTEM PUMPING PLANT	21,000	Ū	U		21,000
16	353.3 Land & Land Rights	٥	o	0		n
17	354.3 Structures & Improvements	187,550	0	6,771		•
18	370.3 Receiving Wells	795,379	27.500	9,771 D		194,321
19	371.3 Pumping Equipment	1,969,388	27,500 943	0		822,879
20	389.3 Other Plant & Misc. Equipment	93,829	943	. 0		1,970,331
21		83,629	U	U		93,829
22	TREATMENT AND DISPOSAL PLANT 353.4 Land & Land Rights					_
23		0	0			0
23 24	354.4 Structures & Improvements 350.4 Treatment & Disposal	1,779,235	0 31.646	(1,525)		1,777,710
25	381.4 Plant Sewers	7,657,318 309,142	31,046	0		7,688,964
25 26	382.4 Outfall Sewer Lines	936,996	1.502	10,112		319,254
27	389.4 Other Plant & Misc. Equipment	611,848	1,502	0		936,498
28	GENERAL PLANT	611,848	0	0		611,848
29	353.5 Land & Land Rights	_	_	_		
30	354.5 Structures & Improvements	0 222,930	0	0	0	0.
31		4,44,444	0	0	1,809	224,738
32	390.5 Office Furniture & Equipment	269,469	0	0	2,167	271,636
33	390.51 Computer Equipment	492,044	0	0	3,952	495,996
34	391.5 Transportation Equipment	593,386	0	0	4,785	598,170
35	392.5 Stores Equipment	2,841	0	0	26	2,867
36	393.5 Tools, Shop & Garage Equipment	166,750	0	0	1,350	168,100
	394.5 Laboratory Equipment	24,101	0	0	193	24,293
37 38	395.5 Power Operated Equipment	322,643	0	0	2,627	325,270
36 30	396.5 Communication Equipment	74,974	0	0	611	75,586
	397.5 Miscellaneous Equipment	11,531	0	0	95 ·	11,626
40	398.5 Other Tangible Plant	<u>63,610</u>			515	64,126
41	INTANGIBLE PLANT	124,515	3,690	0	0	128,205
42	COLLECTION PLANT	15,420,689	45,490	68,121	0	15,534,300
43	SYSTEM PUMPING PLANT	3,046,146	28,443	6,771	ō	3,081,360
44	TREATMENT AND DISPOSAL PLANT	11,294,539	33,148	8,587	ō	11,336,274
45	GENERAL PLANT	2,244,279	0	0	18,129	2,262,407
46	TOTAL SEWER ACCUM DEPREC	32,130,168	110,771	83,479	18,129	32,342,547

Note: The re-allocated General Plant adjustment is due to the additional customers in 1995 from new acquisitions. The net effect for total company is zero; however, FPSC Regulated General Plant Allocated portion increases, due to the change in percentage of customers under FPSC Regulation versus Non-regulated customers.

RECONCILIATIONS TO REFLECT PRO FORMA OF NEW ACQUISITIONS WATER CIAC - HISTORIC ENDING 12/31/94 TO INTERIM BEGINNING 12/31/94

Company: SSU / FPSC Jurisdiction - All Plants

Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim [] Final []
Historical [x] Projected []
Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

FPSC

Schedule: Beginning Point Reconciliation

1	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Classification	Ending Balance Historic 12/31/94	Beginning Balance Lakeside 12/31/94	Beginning Balance Spring Gardens 12/31/94	Beginning Balance Valencia Terrace 12/31/94	Beginning Balance for Interim 12/31/94
1	Plant Capacity Fees	8,627,066	0	0	0	8,627,066
2	Line/Main Extensions	9,186,810	0	0	. 0	9,186,810
3	Meter Installation Fees	6,033,530	9,050	31,725	18,432	6,092,737
4	Contributed Lines	8,282,598	0	0	0	8,282,598
5	Cont. Prpty Other than Lines	2,177,241	0	0	0	2,177,241
6	Service Installation Fees	4,161,964	0	0	0	4,161,964
7	TOTAL WATER CIAC	38,469,209	9,050	31,725	18,432	38,528,416

RECONCILIATIONS TO REFLECT PRO FORMA OF NEW ACQUISITIONS SEWER CIAC - HISTORIC ENDING 12/31/94 TO INTERIM BEGINNING 12/31/94

Company: SSU / FPSC Jurisdiction - All Plants

Docket No.: 950495 - WS Schedule Year Ended: 12/31/94 Interim [] Final []

Historical [x] Projected [] Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

FPSC

Schedule: Beginning Point Reconciliation

	(1)	(2)	(4)	(5)	(6)
Line No.	Classification	Ending Balance Historic 12/31/94	Beginning Balance Spring Gardens 12/31/94	Beginning Balance Valencia Terrace 12/31/94	Beginning Balance for Interim 12/31/94
1	Plant Capacity Fees	11,089,872	0	0	11,089,872
2	Line/Main Extensions	13,445,298	0	0	13,445,298
3	Contributed Lines	22,096,015	0	0	22,096,015
4	Cont. Prpty Other than Lines	344,357	0	0	344,357
5	Service Installation Fees	583,769	72,310	17,739	673,818
7	TOTAL SEWER CIAC	47,559,311	72,310	17,739	47,649,360

RECONCILIATIONS TO REFLECT PRO FORMA OF NEW ACQUISITIONS WATER ACCUM. AMORTIZATION - HISTORIC ENDING 12/31/94 TO INTERIM BEGINNING 12/31/94

Company: SSU / FPSC Jurisdiction - All Plants

Docket No.: 950495 - WS Schedule Year Ended: 12/31/94

Interim [] Final []
Historical [x] Projected []
Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

FPSC

Schedule: Beginning Point Reconcilization

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Classification	Ending Balance Historic 12/31/94	Beginning Balance Lakeside 12/31/94	Beginning Balance Spring Gardens 12/31/94	Beginning Balance Valencia Terrace 12/31/94	Beginning Balance for Interim 12/31/94
1	Plant Capacity Fees	2,631,693	0	0	0	2,631,693
2	Line/Main Extensions	1,749,769	0	0	. 0	1,749,769
3	Meter Installation Fees	1,220,184	1,939	17,386	5,178	1,244,687
4	Contributed Lines	1,508,359	0	0	0	1,508,359
5	Cont. Prpty Other than Lines	689,347	0	0	0	689,347
6	Service Installation Fees	912,673	0	0	0	912,673
7	TOTAL WATER CIAC	8,712,025	1,939	17,386	5,178	8,736,528

RECONCILIATIONS TO REFLECT PRO FORMA OF NEW ACQUISITIONS SEWER ACCUM. AMORTIZATION - HISTORIC ENDING 12/31/94 TO INTERIM BEGINNING 12/31/94

Company: SSU / FPSC Jurisdiction - All Plants

Docket No.: 950495 - WS Schedule Year Ended: 12/31/94

Interim [] Final [] Historical [x] Projected [] Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

FPSC

Schedule: Beginning Point Reconciliation

	(1)	(2)	(4)	(5)	(6)
Line No.	Classification	Ending Balance Historic 12/31/94	Beginning Balance Spring Gardens 12/31/94	Beginning Balance Valencia Terrace 12/31/94	Beginning Balance for Interim 12/31/94
1	Plant Capacity Fees	3,714,640	0	. 0	3,714,640
2	Line/Main Extensions	3,380,018	0	0	3,380,018
3	Contributed Lines	5,185,641	0	O	5,185,641
4	Cont. Prpty Other than Lines	511,350	0	0	511,350
5	Service Installation Fees	60,512	29,048	4,459	94 ,019
7	TOTAL SEWER CIAC	12,852,161	29,048	4,459	12,885,668

RECONCILIATIONS TO REFLECT PRO FORMA OF NEW ACQUISITIONS WATER PLANT IN SERVICE - INTERIM ENDING 12/31/95 TO FINAL BEGINNING 12/31/95

Company: SSU / FPSC Juriediction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [] Final []
Historical [x] Projected []
Simple Ave. [x] 13 Month Ave. []
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

FPSC Schedule: Beginning Points Reconclitation Page 1 of 1 Preparer: Kimball Recap schedules: A-5

	(1)	(2)	(3)	(5)	(6)
Line	Account No. and Name	Ending Balance Interim 12/31/95	Beginning Balance Buena Ventura 12/31/95	Re-Allocated General Plant 12/31/95	Beginning Balance for Final 12/31/95
<u>No.</u>	NTANGIBLE PLANT	1231785	1231/85	120 (185	1201/30
2	301.1 Organization	107,474	3,219		110,693
3	302.1 Franchises	272,180	•,•	_	272,180
4	339.1 Other Plant & Miscellaneous	₽1,361		•	91,361
5	SOURCE OF SUPPLY & PUMPING	,			·
6	303.2 Land & Land Rights	10,184,800			10,184,800
7	304.2 Structures & Improvements	2,461,723	8,309		2,470,032
8	305.2 Collecting & Impounding reservoirs	436,509	10,140		445,649
9	306.2 Lake, River & Other Intakes	. 0	0		0
10	307.2 Wells & Springs	4,470,162	93,138		4,563,300
11	308.2 Infiltration Galleries & Tunnels	264,911	0		264,911
12	309.2 Supply Mains	7,758,729	43,192		7,801,921
13	310.2 Power Generation Equipment	2,750,968	29,898		2,780,866
14	311.2 Pumping Equipment	9,976,347	62,570		10,038,917
15	339.2 Other Plant & Miscellaneous	106,785	0		106,785
16	WATER TREATMENT PLANT				
17	303.3 Land & Land Rights	303,328	16,838		320,166
18	304.3 Structures & Improvements	6,409,659	253,425		6,663,084
19	320.3 Water Treatment Equipment	22,220,442	207,901		22,428,343
20	321.3 Permeators	1,537,375	=+:(==:		1,537,375
21	339.3 Other Plant & Miscellaneous	57,961			57,961
22	TRANSMISSION & DISTRIBUTION	4.,00			,
23	303.4 Land & Land Rights	59,362			59,362
24	304.4 Structures & Improvements	152,760	22,295		175,055
25	330.4 Distribution Reservoirs	7,874,675	379,886		8,254,561
26	331.4 Transmission & Distribution	59,235,274	3,301,064		62,536,338
27	333.4 Services	9,982,983	551,141		10,514,124
28	334.4 Meters & Meter Installation	6,839,074	1,034,064		7,873,138
29	335.4 Hydrants	2,407,226	338,57B		2,745,804
30	339.4 Other Plant & Miscellaneous	244,495	3,785		248,280
31	GENERAL PLANT	277,733	0,700		- ,
32	303.5 Land & Land Rights	234,608		2,513	237,121
33	304.5 Structures & Improvements	2,342,372		68,578	2,410,950
34	340.5 Office Furniture & Equipment	1,459,181		34,884	1,494,065
35	340.51 Computer Equipment	3,482,723		37,312	3,520,035
36	341.5 Transportation Equipment	2,045,287		187,722	2,233,009
37	342.5 Stores Equipment	21,299		228	21,527
38	343.5 Tools, Shop & Garage Equipment	786,404		27,837	814,241
39	344.5 Laboratory Equipment	704,914		35,730	740,643
40	345.5 Power Operated Equipment	731,732		18,413	750,145
41	346.5 Communication Equipment	424,350		8,394	432,744
42	347.5 Miscellaneous Equipment	179,216		15,341	194,557
43	348.5 Other Tangible Plant	272,940		93,292	366,231
44	INTANGIBLE PLANT	471,015	3,219	0	474,234
45	SUPPLY & PUMPING	38,410,934	247,247	0	38,658,181
46	WATER TREATMENT PLANT	30,528,765	478,164	0	31,006,929
47	TRANSMISSION & DISTRIBUTION	86,775,848	5,630,813	O	92,406,661
48	GENERAL PLANT	12,685,023	0	530,245	13,215,268
49	TOTAL PLANT IN SERVICE	168,871,586	6,359,443	530,245	175,761,274
50	LAND & LAND RIGHTS	10,782,097	16,838	2,513	10,801,449
51	TOTAL PIS LESS LAND	158,089,489	6,342,605	527,7 31	164,959,826
Nota:	The re-allocated General Plant artiustment	is due to the additi	onal customers in 1995	from new accursi	ions.

Note: The re-allocated General Plant adjustment is due to the additional customers in 1995 from new acquisitions. The net effect for total company is zero; however, FPSC Regulated General Plant Allocated portion increases, due to the change in percentage of customers under FPSC Regulation versus Non-regulated customers.

RECONCILIATIONS TO REFLECT PRO FORMA OF NEW ACQUISITIONS SEWER PLANT IN SERVICE - INTERIM ENDING 12/31/95 TO FINAL BEGINNING 12/31/95

Company: SSU / FPSC Juriediction - All Plants

Docket No.: 950495-WS Schedule Year Ended: 12/31/95 interim [] Final [] Historical [x] Projected []

Simple Ave. [x] 13 Month Ave. []
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Schedule: Beginning Points Reconciliation

Page 1 of 1 Preparer: Kimball Recap schedules: A-6

Interm		(1)	(2)	(3)	(5)	(6)
MTANGRIE PLANT 35.1 Organization 113,472 3 56.2 Franchises 133,016 4 389.1 Other Plant & Misc. Equipment 266,601 502LECTION PLANT 6 36.2 I Franchises 133,016 4 389.1 Other Plant & Misc. Equipment 266,601 502LECTION PLANT 6 363.2 Land & Land Rights 590,900 7 354.2 Structures & Improvements 621,041 1,784 369.2 Collection Sewers - Force 10,803,741 4,260,034 9 361.2 Collection Sewers - Force 10,803,741 4,260,034 9 361.2 Collection Sewers - Force 10,803,741 4,260,034 9 361.2 Collection Sewers - Gravity 38,681,591 1,846,184 10 362.2 Special Collecting 3,613 1,158,301 1363.2 Services to Customers 3,304,984 838,988 12 364.2 Flow Measuring Installation 7,723 0 0 0 0 0 0 0 0 0		Account No. and Name	Interim	Buena Ventura	General Plant	Beginning Balance for Final 12/31/95
2 351.1 Organization 113,472 3 352.1 Franchises 123,016 4 389.1 Other Plant & Misc. Equipment 256,691 CRILECTION PLANT 3 53.2 Land & Land Rights 590,900 7 354.2 Structures & Improvements 621,041 1,784 8 360.2 Collection Sewers - Force 10,803,741 4,260,034 9 361.2 Collection Sewers - Gravity 38,681.591 1,846.184 0 362.2 Special Collecting 3,613 1,158,301 1 363.2 Services to Customers 3,364.984 838,968 12 364.2 Flow Measuring Devices 390,952 0 3 365.2 Flow Measuring Installation 7,723 0 14 389.2 Cher Plant & Misc. Equipment 101,522 3,092 15 371.3 Fumping Equipment 101,522 3,092 16 373.3 Land & Land Rights 14 0 17 353.3 Land & Land Rights 14 0 18 370.3 Receiving Wells 2,432,375 785,720 19 371.3 Pumping Equipment 6,838,127 668,336 20 389.3 Other Plant & Misc. Equipment 208,834 0 21 TREATMENT AND DISPOSAL PLANT 208,834 10,373 23 354.4 Structures & Improvements 8,906,665 1,879,238 17,89,554 3 354.3 Frainment & Disposal 32,879,353 4,789,954 3 355.4 Land & Land Rights 11,125 9,234 37 389.4 Frainment & Disposal 32,879,353 4,789,954 3 389.4 Frainment & Disposal 32,879,353 4,789,954 3 389.4 Frainment & Misc. Equipment 661,158 11,792 28 GENERAL PLANT 365.5 Clard & Land Rights 11,125 9,234 39 354.5 Structures & Improvements 980,744 11,265 67,204 3 390.5 Diffice Furniture & Equipment 981,158 67,204 3 391.5 Transportation Equipment 987,74 14,664 894 392.5 Stores Equipment 984,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868 13,868	_			14701700	1201100	1231183
3 352.1 Franchises 4 389.1 Other Plant & Misc. Equipment 5 26,691 6 201LECTION PLANT 6 353.2 Land & Land Rights 7 354.2 Structures & Improvements 8 360.2 Collection Sewers - Force 9 361.2 Collection Sewers - Force 10,803,741 1,764 8 360.2 Collection Sewers - Gravity 38,681,591 1,168,301 13 362.2 Special Collecting 3,613 1,158,301 13 363.2 Services to Customers 3,364,864 838,968 13 365.2 Flow Measuring Devices 390,952 0 13 365.2 Flow Measuring Devices 390,952 0 13 365.2 Flow Measuring Installation 7,723 0 0 14 389.2 Cher Plant & Misc. Equipment 101,522 3,092 15 \$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\frac{1}{2}\$\f			113 472		• .	113,472
4 389.1 Cher Plant & Misc. Equipment 5 COLLECTION PLANT 6 353.2 Land & Land Rights 590,900 7 354.2 Structures & Improvements 621,041 1,784 8 360.2 Collection Sewers - Force 10,803,741 4,280,034 1 9 361.2 Collection Gewers - Gravity 38,881,561 1,846,184 1 0 362.2 Special Collecting 3,613 1,156,301 1 13 363.2 Services to Customers 3,364,984 838,988 1 12 364.2 Flow Measuring Devices 390,952 0 7 14 385.2 Cher Plant & Misc. Equipment 101,522 3,092 1 15 215TEM PUIPMEN FLANT 101,500 1 16 353.3 Land & Land Rights 14 0 0 353.3 Land & Land Rights 14 0 0 353.3 Land & Land Rights 14 0 0 371,371,371,371,371,371,371,371,371,371,	_	•			•	133,016
5 COLLECTION PLANT 590,900 6 353.2 Land a Land Rights 590,900 7 354.2 Structures & Improvements 621,041 1,784 8 360.2 Collection Sewers - Force 10,803,741 4,280,034 1 9 361.2 Collection Sewers - Gravity 38,861,591 1,846,184 4 10 362.2 Special Collecting 3,613 1,155,301 1 11 363.2 Services to Customers 3,84,964 808,988 1 12 364.2 Flow Measuring Devices 390,952 0 0 13 365.2 Flow Measuring Installation 7,723 0 0 14 389.2 Cher Plant & Misc. Equipment 101,522 3,092 15 STSTEM PUMPING PLANT 14 0 0 16 383.3 Christ Plant & Misc. Equipment 2,683,4 0 0 17 394.3 Structures & Improvements 990,458 16,373 785,720 19 371.3 Pumping Equipment 208,834 0 0 17 365.	4	389.1 Other Plant & Misc. Equipment	•			256,691
5 353.2 Land & Land Rights 500,900 1,784 280,034 1 354.2 Structures & Improvements 821,041 1,784 8 360.2 Collection Sawers - Force 10,803,741 4,260,034 1 361.2 Collection Sawers - Gravity 38,881,591 1,846,184 8 38,988 1 361.2 Collection Sawers - Gravity 38,881,591 1,185,301 1 363.2 Services to Customers 3,384,964 838,988 1 364.2 Flow Measuring Installation 7,723 0 0 364.2 Flow Measuring Installation 7,723 0 0 389.2 Colher Plant & Misc. Equipment 101,522 3,092 1 3 365.2 Flow Measuring Installation 7,723 0 0 3 389.2 Colher Plant & Misc. Equipment 101,522 3,092 1 3 340.2 Structures & Improvements 90,458 16,373 354.3 Structures & Improvements 90,458 16,373 371.3 Pumping Equipment 6,835,127 668,338 3 301.2 Other Plant & Misc. Equipment 208,834 0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	5	• •				250,031
7 354.2 Structures & Improvements 621,041 1,784 8 360.2 Collection Sawers - Force 10,803,741 4,260,034 1 9 361.2 Collection Sawers - Gravity 38,681,591 1,846,184 4 10 362.2 Special Collecting 3,613 1,158,301 1 1 362.2 Special Collecting 3,613 1,158,301 1 1 363.2 Services to Customers 3,864,868 83,988 1 12 364.2 Flow Measuring Installation 7,723 0 0 1 13 365.2 Flow Measuring Installation 7,723 0 0 1 13 365.2 Flow Measuring Installation 7,723 0 0 1 13 369.2 Other Plant & Misc. Equipment 101,522 3,092 1 15 \$\frac{\text{315TEM PUMPIS PLANT}}{\text{353.3 Land & Land Rights}} 1 14 0 0 1 17 354.3 Structures & Improvements 990,458 16,373 1 18 370.3 Receiving Wells 2,432,375 765,720 1 19 371.3 Pumping Equipment 208,834 0 0 1 17 \$\frac{\text{354.3 Flow Measuring Installation}}{\text{263.3 Receiving Wells}} 2,432,375 765,720 1 19 371.3 Pumping Equipment 208,834 0 0 1 21 \$\frac{\text{350.4 Land & Land Rights}}{\text{263.3 Receiving Wells}} 2,429,981 973,149 1 23 353.4 Land & Land Rights 2,429,981 973,149 1 23 354.4 Structures & Improvements 8,906,065 1,879,298 1 3 24 380.4 Treatment & Disposal 32,878,353 4,759,954 3 3 25.4 Land & Land Rights 11,125 9,234 3 25.3 384.4 Plant Sewers 2,680,448 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89	6		590 900			590,900
8 360.2 Collection Sewers - Force 10,803,741 4,260,034 1 361.2 Collecting 3,815.51 1,846,184 4 1 361.2 Collecting 3,815.51 1,846,184 4 1 361.2 Collecting 3,815.31 1,155,301 1 362.2 Sepreide Collecting 3,815.3 1,155,301 1 363.2 Services to Customers 3,848,984 838,988 1 365.2 Flow Measuring Devices 390,952 0 7 7,723 0 7 3 365.2 Flow Measuring Installation 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,723 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7 7,724 0 7	-			1 784		622,825
9 361.2 Collection Sewers - Gravity 38,681,591 1,846,184 4 362.2 Special Collecting 3,613 1,158,301 362.2 Special Collecting 3,613 1,158,301 362.2 Special Collecting 3,613 1,158,301 362.2 Services to Customers 3,384,964 838,968 8 12 364.2 Flow Measuring Installation 7,723 0 0 7,723 0 0 7,723 0 0 7,723 0 0 7,723 0 0 7,723 0 0 7,723 0 0 7,723 0 0 7,723 0 0 7,723 1 0 0 7,723 1 0 0 7,723 1 0 0 7,723 1 0 0 7,723 1 0 0 7,723 1 0 0 7,723 1 0 0 7,723 1 0 0 7,723 1 0 0 7,723 1 0 0 7,723 1 0 0 7,723 1 0 0 7,723 1 0 0 7,723 1 0 0 1 0 0 0 1 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0 0 1,522 1 0						15,063,775
10 362.2 Special Collecting 3,613 1,158,301 11 363.2 Services to Customers 3,364,964 838,988 12 364.2 Flow Measuring Devices 30,952 0 13 365.2 Flow Measuring Installation 7,723 0 14 389.2 Other Plant & Misc. Equipment 101,522 3,092 15 SYSTEM PUMPING PLANT 1	9					40,527,775
11 383.2 Services to Customers 3,384.984 838,888 394.2 Flow Measuring Devices 390,952 0 0 1 364.2 Flow Measuring Installation 7,723 0 0 1 389.2 Cliner Plant & Misc. Equipment 101,522 3,092 1 389.2 Cliner Plant & Misc. Equipment 101,522 3,092 1 389.3 Land & Land Rights 14 0 0 354.3 Structures & Improvements 990,458 16,373 371.3 Pumping Equipment 6,838,127 668,338 393.3 Cliner Plant & Misc. Equipment 208,834 0 1 1 1 1 1 1 1 1 1						• •
12 364.2 Flow Measuring Devices 390,952 0 0 13 365.2 Flow Measuring Installation 7,723 0 0 14 369.2 Other Plant & Misc. Equipment 101,522 3,092 15 \$YSTEM PUMPING PLANT 1 101,522 3,092 15 \$YSTEM PUMPING PLANT 1 14 0 0 1 353.3 Land & Land Rights 1 14 0 0 1 353.3 Land & Land Rights 990,458 16,373 18 370.3 Receiving Wells 2,432,975 785,720 19 371.3 Pumping Equipment 5,838,127 688,338 19.3 Other Plant & Misc. Equipment 208,834 0 0 1 TREATMENT AND DISPOSAL PLANT 235.4 Land & Land Rights 2,429,981 973,149 135.4 Land & Land Rights 32,678,353 4,759,954 3 36.4 Treatment & Disposal 32,678,353 4,759,954 3 36.4 Treatment & Disposal 32,678,353 4,759,954 3 382.4 Outlail Sewer Lines 6,617,568 198,235 11,792 1353.5 Land & Land Rights 111,125 9,234 114,265 126,464 1390,570 114,265 1390,570 160 Fumiture & Equipment 3,506,736 11,792 114,265 1390,570 160 Fumiture & Equipment 11,649,632 114,265 1390,570 160 Fumiture & Equipment 11,649,632 137,078 1390,570 160 Fumiture & Equipment 11,649,632 13		· · · · · · · · · · · · · · · · · · ·	•	• •		1,161,914
13 365.2 Flow Measuring Installation 7,723 0 0 389.2 Other Plant & Misc. Equipment 101,522 3,092 339.5 Other Plant & Misc. Equipment 101,522 3,092 354.3 Structures & Improvements 990,458 16,373 354.3 Structures & Improvements 990,458 16,373 371.3 Pumping Equipment 6,838,127 688,338 0 371.3 Pumping Equipment 6,838,127 688,338 0 393.3 Other Plant & Misc. Equipment 208,834 0 393.3 Other Plant & Misc. Equipment 208,834 0 354.4 Structures & Improvements 8,906,065 1,879,238 1,759,954 3 354.4 Structures & Improvements 8,906,065 1,879,238 1,759,954 3 381.4 Plant Sewers 2,880,448 89,444 382.4 Other Plant & Misc. Equipment 3,506,736 11,792 353.5 Land & Land Rights 111,125 9,234 364.4 Other Plant & Misc. Equipment 3,506,736 11,792 353.5 Land & Land Rights 111,125 9,234 354.5 Structures & Improvements 1,109,492 114,265 30,355.5 Structures & Improvements 1,109,492 114,265 37,078 390.5 Office Furniture & Equipment 691,158 67,204 390.5 Office Furniture & Equipment 1,849,632 137,078 390.5 Office Furniture & Equipment 346,593 390.5 Office Furniture & Equipment 346,593 390.				•		4,223,952
14 389.2 Other Plant & Misc. Equipment 101,522 3,092 15 \$\frac{3\text{STEM PUIPMOR PLANT}}{3\text{STEM PUIPMOR PLANT}} 16 383.3 Land & Land Rights 14 0 17 354.3 Structures & Improvements 990,458 16,373 18 370.3 Receiving Wells 2,432,375 785,720 19 371.3 Pumping Equipment 6,838,127 668,338 20 389.3 Other Plant & Misc. Equipment 208,834 0 21 \$\text{TREATIENT AND DISPOSAL PLANT}} 23 354.4 Land & Land Rights 2,429,961 973,149 23 354.4 Structures & Improvements 8,908,065 1,879,238 1 24 380.4 Treatment & Disposal 32,878,353 4,759,954 3 35.3 381.4 Plant Sewers 2,869,448 89,444 26 382.4 Outla! Sewer Lines 6,617,588 138,235 27 389.4 Other Plant & Misc. Equipment 3,506,736 11,782 \$\text{GENERAL PLANT}\$ 29 355.5 Land & Land Rights 111,125 9,234 354.5 Structures & Improvements 1,109,492 114,265 31 390.5 Office Furniture & Equipment 691,158 67,204 32 390.5 Office Furniture & Equipment 1,849,632 137,078 33 391.5 Transportation Equipment 968,774 164,664 392.5 Stores Equipment 346,563 393,5 Tools, Shop & Garage Equipment 346,593 393.5 Tools, Shop & Garage Equipment 346,593 393.5 Tools, Shop & Garage Equipment 346,593 393.5 Miscellaneous Equipment 200,998 18,655 39 397.5 Miscellaneous Equipment 129,281 56,612 41				=		390,952
15 SYSTEM PUMPING PLANT 16 353.3 Land & Land Rights 14 0 0 0 0 0 0 0 0 0					•	7,723
16 353.3 Land & Land Rights 14 0 17 354.3 Structures & Improvements 990,458 16,373 18 370.3 Receiving Wells 2,432,375 785,720 19 371.3 Pumping Equipment 6,838,127 668,336 20 389.3 Other Plant & Misc. Equipment 208,834 0 21 TREATMENT AND DISPOSAL PLANT 1 22 352.4 Land & Land Rights 2,429,981 973,149 23 354.4 Structures & improvements 8,908,065 1,879,238 1 24 380.4 Treatment & Disposal 32,878,353 4,759,954 3 25 381.4 Plant Sewers 2,680,448 89,484 26 382.4 Outfall Sewer Lines 8,617,588 138,235 27 389.4 Other Plant & Misc. Equipment 3,506,736 11,792 28 GENERAL PLANT 11 125 9,234 30 354.5 Structures & Improvements 1,109,492 114,265 31 390.5 Office Furniture & Equipment 1,649,632 137,078 33 390.5 Tompure Equipment 1,649,632 137,078		· · · · · · · · · · · · · · · · · · ·	101,522	3,092		104,614
17 354.3 Structures & Improvements 990,458 16,373 18 370.3 Receiving Wells 2,432,375 785,720 19 371.3 Pumping Equipment 6,836,127 668,336 20 389.3 Other Plant & Misc. Equipment 208,834 0 TREATMENT AND DISPOSAL PLANT 235.4 Land & Land Rights 2,429,981 973,149 23 354.4 Land & Land Rights 2,429,981 973,149 23 354.4 Structures & Improvements 8,908,065 1,879,238 1,253 380.4 Treatment & Disposal 32,678,353 4,759,954 33 380.4 Plant Sewers 2,680,448 89,464 26 382.4 Outhall Sewer Lines 6,617,588 138,235 27 389.4 Other Plant & Misc. Equipment 3,506,736 11,792 28 GENERAL PLANT 335.5 Land & Land Rights 111,125 9,234 114,265 31 390.5 Office Furniture & Equipment 681,158 67,204 390.5 Office Furniture & Equipment 1,649,632 137,078 33 391.5 Transportation Equipment 986,774 184,664 392.5 Stores Equipment 986,774 184,664 392.5 Stores Equipment 372,489 40,806 36 394.5 Laboratory Equipment 333,891 42,047 37 395.5 Power Operated Equipment 346,593 39.5 Fower Operated Equipment 346,593 39.5 Fower Operated Equipment 346,593 39.5 Stores Equipment 346,593 39.5 Stores Equipment 346,593 39.5 Stores Equipment 346,593 39.5 Fower Operated Equipment 346,593 39.5 Stores Equipment 346,593 39.5 Stores Equipment 346,593 39.5 Stores Equipment 346,593 39.5 Fower Operated Equipment 346,593 39.5 Stores Equipment 34				_		
18 370.3 Receiving Wells 2,432,375 785,720 371.3 Pumping Equipment 6,838,127 668,336 0 2 2 389.3 Other Plant & Misc. Equipment 208,834 0 2 2 2 2 2 2 2 2 2		•				14
19 371.3 Pumping Equipment		•	-,			1,006,831
20 389.3 Other Plant & Misc. Equipment 208,834 0 1 21 TREATMENT AND DISPOSAL PLANT 2 353.4 Land & Land Rights 2,429,981 973,149 2 353.4 Land & Land Rights 8,908,065 1,879,238 1 2 380.4 Treatment & Disposal 32,878,353 4,759,954 3 3 354.4 Structures & Improvements 8,908,065 1,879,238 1 3 380.4 Treatment & Disposal 32,878,353 4,759,954 3 3 381.4 Plant Sewers 2,680,448 89,484 89,484 8 3 382.4 Outfall Sewer Lines 6,617,588 138,235 3 11,792 8 GENERAL PLANT 3,506,736 11,792 8 GENERAL PLANT 1 11,125 9,234 114,265 117,792 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265 114,265		▼	, ,			3,218,095
TREATMENT AND DISPOSAL PLANT 2,429,981 973,149 353,4 Land & Land Rights 2,429,981 973,149 354,4 Structures & improvements 8,908,065 1,879,238 1,879,238 1,879,238 3,80,4 Freatment & Disposal 32,878,353 4,759,954 3,80,4 Freatment & Disposal 32,878,353 4,759,954 3,80,4 Freatment & Disposal 32,878,353 4,759,954 3,80,4 Freatment & Disposal 32,80,448 89,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,484 3,80,			. , .			7,506,463
22 353.4 Land & Land Rights 2,429,981 973,149 23 354.4 Structures & improvements 8,908,065 1,879,238 3 24 380.4 Treatment & Disposal 32,878,353 4,759,954 3 25 381.4 Plant Sewers 2,680,448 89,484 2 26 382.4 Outfall Sewer Lines 6,617,588 138,235 389.4 Other Plant & Misc. Equipment 3,506,736 11,792 353.5 Land & Land Rights 111,125 9,234 354.5 Structures & Improvements 1,109,492 114,265 31 390.5 Office Furniture & Equipment 691,158 67,204 32 390.5 Computer Equipment 1,649,632 137,078 33 391.5 Transportation Equipment 988,774 164,664 34 392.5 Storas Equipment 10,088 838 35 393.5 Tools, Shop & Garage Equipment 372,489 40,806 394.5 Laboratory Equipment 346,583 34,168 396.5 Communication Equipment 200,998 18,655 39 397.5 Miscellaneous Equipment 84,888 13,866 40 398.5 Other Tangible Plant 129,281 56,612 17,430,684 699,437 44 164,644 17,6429 0 11,664 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,665 17,			208,834	0		208,834
23 354.4 Structures & Improvements 8,908,065 1,879,238 1 24 380.4 Treatment & Disposal 32,878,353 4,759,954 3 25 381.4 Plant Sewers 2,680,448 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484 89,484		· · · · · · · · · · · · · · · · · · ·				
24 380.4 Treatment & Disposal 32,878,353 4,759,954 3 25 381.4 Plant Sewers 2,680,448 89,484 2 26 382.4 Outfall Sewer Lines 6,617,588 138,235 2 27 389.4 Other Plant & Misc. Equipment 3,508,736 11,792 2 28 GENERAL PLANT 2 29 353.5 Land & Land Rights 111,125 9,234 3 30 354.5 Structures & Improvements 1,109,492 114,265 3 31 390.5 Office Furniture & Equipment 691,158 67,204 3 32 390.51 Computer Equipment 1,649,632 137,078 3 33 391.5 Transportation Equipment 968,774 164,664 3 392.5 Stores Equipment 10,088 838 3 393.5 Tools, Shop & Garage Equipment 372,489 40,806 3 394.5 Laboratory Equipment 333,891 42,047 3 395.5 Power Operated Equipment 346,593 34,168 3 396.5 Communication Equipment 200,998 18,655 3 397.5 Miscellaneous Equipment 84,888 13,866 40 398.5 Other Tangible Plant 129,281 56,612 41		•	2,429,981	973,149		3,403,130
25 381.4 Plant Sewers 2,680,448 89,484 26 382.4 Outfall Sewer Lines 6,617,588 138,235 27 389.4 Other Plant & Misc. Equipment 3,506,736 11,792 28 GENERAL PLANT 7 29 353.5 Land & Land Rights 111,125 9,234 30 354.5 Structures & Improvements 1,109,492 114,265 31 390.5 Office Furniture & Equipment 691,158 67,204 32 390.51 Computer Equipment 1,649,632 137,078 33 391.5 Transportation Equipment 968,774 164,664 34 392.5 Stores Equipment 10,088 838 35 393.5 Tools, Shop & Garage Equipment 372,489 40,806 36 394.5 Laboratory Equipment 333,891 42,047 37 395.5 Power Operated Equipment 346,593 34,168 38 396.5 Communication Equipment 200,998 18,655 39 397.5 Miscellaneous Equipment 84,888 13,866 40 398.5 Other Tangible Plant 129,281 56,612 41 INTANGIBLE PLANT 503,179 0 0 42 COLLECTION PLANT 54,586,046 8,108,383 0 66 43 SYSTEM PUMPING PLANT 10,469,808 1,470,429 0 11 44 TREATMENT AND DISPOSAL PLANT 67,023,170 7,851,852 0 64 45 GENERAL PLANT 67,023,170 7,851,852 0 699,437 144		• • • • • • • • • • • • • • • • • • •	8,908,065	1,879,238		10,787,303
26 382.4 Outfall Sewer Lines 6,617,588 138,235 27 389.4 Other Plant & Misc. Equipment 3,508,736 11,792 28 GERERAL PLANT 29 353.5 Land & Land Rights 111,125 9,234 30 354.5 Structures & Improvements 1,109,492 114,265 31 390.5 Office Furniture & Equipment 691,158 67,204 32 390.51 Computer Equipment 1,649,632 137,078 33 391.5 Transportation Equipment 968,774 164,664 34 392.5 Stores Equipment 10,088 838 35 393.5 Tools, Shop & Garage Equipment 372,489 40,806 36 394.5 Laboratory Equipment 346,593 34,168 38 396.5 Communication Equipment 200,998 18,655 39 397.5 Miscellaneous Equipment 84,888 13,866 40 398.5 Other Tangible Plant 129,281 56,612 41 MTANGIBLE PLANT 503,179 0 0 42 COLLECTION PLANT 54,586,046 8,108,383 0 66,434 SYSTEM PUMPING PLANT 10,469,808 1,470,429 0 11 44 TREATMENT AND DISPOSAL PLANT 57,023,170 7,851,852 0 64,44 GENERAL PLANT 6,006,408 0 699,437 144	_		32,878,353	4,759,954		37,638,307
27 389.4 Other Plant & Misc. Equipment 3,506,736 11,792 28 GENERAL PLANT 29 353.5 Land & Land Rights 111,125 9,234 30 354.5 Structures & Improvements 1,109,492 114,265 31 390.5 Office Furniture & Equipment 691,158 67,204 32 390.51 Computer Equipment 1,649,632 137,078 33 391.5 Transportation Equipment 968,774 164,664 34 392.5 Stores Equipment 10,088 838 35 393.5 Tools, Shop & Garage Equipment 372,489 40,806 36 394.5 Laboratory Equipment 333,891 42,047 37 395.5 Power Operated Equipment 346,593 34,168 38 396.5 Communication Equipment 200,998 18,655 39 397.5 Miscellaneous Equipment 84,888 13,866 40 398.5 Other Tangible Plant 129,281 56,612 41 NTANGIBLE PLANT 503,179 0 0 42 COLLECTION PLANT 54,586,046 8,108,383 0 6,612 44 TREATMENT AND DISPOSAL PLANT 57,023,170 7,851,852 0 64 45 GENERAL PLANT 6,008,408 0 699,437 144			2,680,448	89,484		2,769,932
27 389.4 Other Plant & Misc. Equipment 3,506,736 11,792 28 GENERAL PLANT 353.5 Land & Land Rights 111,125 9,234 30 354.5 Structures & Improvements 1,109,492 114,265 31 390.5 Office Furniture & Equipment 691,158 67,204 32 390.51 Computer Equipment 1649,632 137,078 33 391.5 Transportation Equipment 968,774 164,664 34 392.5 Stores Equipment 10,088 838 35 393.5 Tools, Shop & Garage Equipment 372,489 40,806 36 394.5 Laboratory Equipment 346,593 34,168 38 395.5 Power Operated Equipment 346,593 34,168 38 396.5 Communication Equipment 200,998 18,655 39 397.5 Miscellaneous Equipment 84,888 13,866 40 398.5 Other Tangible Plant 56,612 41 NTANGIBLE PLANT 503,179 0 0 42 COLLECTION PLANT 54,586,046 8,108,383 0 66 43 SYSTEM PUMPING PLANT 10,489,808	26	382.4 Outfall Sewer Lines	6,617,588	138,235		6,755,823
28 GENERAL PLANT 9,234 29 353.5 Land & Land Rights 111,125 9,234 30 354.5 Structures & Improvements 1,109,492 114,265 31 390.5 Office Furniture & Equipment 691,158 67,204 32 390.51 Computer Equipment 1,649,632 137,078 33 391.5 Transportation Equipment 968,774 164,664 34 392.5 Stores Equipment 10,088 838 35 393.5 Tools, Shop & Garage Equipment 372,489 40,806 36 394.5 Laboratory Equipment 333,891 42,047 37 395.5 Power Operated Equipment 346,593 34,168 38 396.5 Communication Equipment 200,998 18,655 39 397.5 Miscellaneous Equipment 84,888 13,866 40 398.5 Other Tangible Plant 50,179 0 0 41 NTANGBLE PLANT 503,179 0 0 42 COLLECTION PLANT 54,586,046 8,108,383 0 6 43	27	389.4 Other Plant & Misc. Equipment	3,506,736	11,792		3,520,528
30 354.5 Structures & Improvements 1,109,492 114,265 31 390.5 Office Furniture & Equipment 691,158 67,204 32 390.51 Computer Equipment 1,649,632 137,078 33 391.5 Transportation Equipment 968,774 164,664 34 392.5 Stores Equipment 10,088 838 35 393.5 Tools, Shop & Garage Equipment 372,489 40,806 36 394.5 Laboratory Equipment 333,891 42,047 37 395.5 Power Operated Equipment 346,593 34,168 38 396.5 Communication Equipment 200,998 18,655 39 397.5 Miscellaneous Equipment 84,888 13,866 40 398.5 Other Tangible Plant 129,281 56,612 41 MTANGIBLE PLANT 503,179 0 0 42 COLLECTION PLANT 54,586,046 8,108,383 0 66,431 43 SYSTEM PUMPING PLANT 10,469,808 1,470,429 0 11 44 TREATMENT AND DISPOSAL PLANT 67,023,170 7,851,852 0 64 45 TOTAL PLANT IN SERVICE 128,590,612 17,430,664 899,437 144	28	GENERAL PLANT				.,
31 390.5 Office Furniture & Equipment 691,158 67,204 32 390.51 Computer Equipment 1,649,632 137,078 33 391.5 Transportation Equipment 968,774 164,664 34 392.5 Stores Equipment 10,088 838 35 393.5 Tools, Shop & Garage Equipment 372,489 40,606 36 394.5 Laboratory Equipment 333,891 42,047 37 395.5 Power Operated Equipment 200,998 18,655 39 397.5 Miscellaneous Equipment 200,998 18,655 39 397.5 Miscellaneous Equipment 84,888 13,666 40 398.5 Other Tangible Plant 129,281 56,612 41 NITANGIBLE PLANT 503,179 0 0 42 COLLECTION PLANT 54,586,046 8,108,383 0 6;43 43 SYSTEM PUMPING PLANT 10,469,608 1,470,429 0 1;44 44 TREATMENT AND DISPOSAL PLANT 57,023,170 7,851,852 0 6 45 GENERAL PLANT 6,008,408 0 17,430,664 699,437 144	29	353.5 Land & Land Rights	111,125		9.234	120,359
31 390.5 Office Furniture & Equipment 691,158 67,204 32 390.51 Computer Equipment 1,649,632 137,078 33 1.5 Transportation Equipment 968,774 164,664 34 392.5 Stores Equipment 10,088 838 35 393.5 Tools, Shop & Garage Equipment 372,489 40,806 36 394.5 Laboratory Equipment 333,891 42,047 37 395.5 Power Operated Equipment 346,593 34,168 38 396.5 Communication Equipment 200,998 18,655 39 397.5 Miscellaneous Equipment 84,868 13,866 40 398.5 Other Tangible Plant 129,281 56,612 41 MTANGIBLE PLANT 503,179 0 0 42 COLLECTION PLANT 54,586,046 8,108,383 0 66,612 41 REATMENT AND DISPOSAL PLANT 10,469,808 1,470,429 0 11 44 TREATMENT AND DISPOSAL PLANT 6,008,408 0 699,437 66	30	354.5 Structures & Improvements	1,109,492		114,265	1,223,757
32 390.51 Computer Equipment 1,649,632 137,078 33 391.5 Transportation Equipment 968,774 164,664 34 392.5 Stores Equipment 10,088 838 35 393.5 Tools, Shop & Garage Equipment 372,489 40,806 36 394.5 Laboratory Equipment 333,891 42,047 37 395.5 Power Operated Equipment 200,998 18,655 38 396.5 Communication Equipment 200,998 18,655 39 397.5 Miscellaneous Equipment 84,888 13,866 40 398.5 Other Tangible Plant 129,281 56,612 41 NTANGIBLE PLANT 503,179 0 0 42 COLLECTION PLANT 54,586,046 8,108,383 0 6,1470,429 0 1,17430,684 14,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429 0 1,174,70,429	31	390.5 Office Furniture & Equipment	691,158		•	758,362
33 391.5 Transportation Equipment 968,774 164,664 34 392.5 Stores Equipment 10,088 838 35 393.5 Tools, Shop & Garage Equipment 372,489 40,806 36 394.5 Laboratory Equipment 333,891 42,047 37 395.5 Power Operated Equipment 346,593 34,168 38 396.5 Communication Equipment 200,998 18,655 39 397.5 Miscellaneous Equipment 84,888 13,666 40 398.5 Other Tangible Plant 129,281 56,612 41 NTANGIBLE PLANT 503,179 0 0 42 COLLECTION PLANT 54,586,046 8,108,383 0 6,1470,429 0 11 44 TREATMENT AND DISPOSAL PLANT 57,023,170 7,851,852 0 64 45 GENERAL PLANT 6,008,408 0 17,430,664 699,437 144	32	390.51 Computer Equipment	•			1,786,710
34 392.5 Stores Equipment 10,088 838 35 393.5 Tools, Shop & Garage Equipment 372,489 40,806 36 394.5 Laboratory Equipment 333,891 42,047 37 395.5 Power Operated Equipment 346,593 34,168 38 396.5 Communication Equipment 200,998 18,655 39 397.5 Miscellaneous Equipment 84,888 13,866 40 398.5 Other Tangible Plant 129,281 56,612 41 NTANGIBLE PLANT 503,179 0 0 42 COLLECTION PLANT 54,586,046 8,108,383 0 6,743 43 SYSTEM PUMPING PLANT 10,469,808 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429 0 1,470,429	33				•	1,133,438
35 393.5 Tools, Shop & Garage Equipment 372,489 40,806 36 394.5 Laboratory Equipment 333,891 42,047 37 395.5 Power Operated Equipment 346,593 34,168 38 396.5 Communication Equipment 200,998 18,655 39 397.5 Miscellaneous Equipment 84,888 13,866 40 398.5 Other Tangible Plant 129,281 56,612 41 MTANGIBLE PLANT 503,179 0 0 42 COLLECTION PLANT 54,586,046 8,108,383 0 67 43 SYSTEM PUMPING PLANT 10,469,808 1,470,429 0 11 44 TREATMENT AND DISPOSAL PLANT 57,023,170 7,851,852 0 67 45 GENERAL PLANT 6,008,408 0 699,437 144	34				•	10,927
36 394.5 Laboratory Equipment 333,891 42,047 37 395.5 Power Operated Equipment 346,593 34,168 38 396.5 Communication Equipment 200,998 18,655 39 397.5 Miscellaneous Equipment 84,868 13,866 40 398.5 Other Tangible Plant 129,281 56,612 41 INTANGIBLE PLANT 503,179 0 0 42 COLLECTION PLANT 54,586,046 8,108,383 0 66 43 SYSTEM PUMPING PLANT 10,469,808 1,470,429 0 11 44 TREATMENT AND DISPOSAL PLANT 57,023,170 7,851,852 0 64 45 GENERAL PLANT 6,006,408 0 699,437 44 46 TOTAL PLANT IN SERVICE 128,590,612 17,430,664 699,437 144	35					413,295
37 395.5 Power Operated Equipment 346.593 34,168 38 396.5 Communication Equipment 200,998 18,655 39 397.5 Miscellaneous Equipment 84,888 13,866 40 398.5 Other Tangible Plant 129,281 56,612 41 INTANGIBLE PLANT 503,179 0 0 42 COLLECTION PLANT 54,586,046 8,108,383 0 66 43 SYSTEM PUMPING PLANT 10,469,808 1,470,429 0 11 44 TREATMENT AND DISPOSAL PLANT 57,023,170 7,851,852 0 64 45 GENERAL PLANT 6,008,408 0 699,437 144	36				-,	375.938
38 396.5 Communication Equipment 200,998 18,655 39 397.5 Miscellaneous Equipment 84,888 13,866 40 398.5 Other Tangible Plant 129,281 56,612 41 NTANGIBLE PLANT 503,179 0 0 42 COLLECTION PLANT 54,586,046 8,108,383 0 6; 43 SYSTEM PUMPING PLANT 10,469,808 1,470,429 0 1; 44 TREATMENT AND DISPOSAL PLANT 57,023,170 7,851,852 0 6; 45 GENERAL PLANT 6,008,408 0 699,437 (44) 46 TOTAL PLANT IN SERVICE 128,590,612 17,430,664 699,437 144	37		•		•	
39 397.5 Miscellaneous Equipment 84,888 13,866 40 398.5 Other Tangible Plant 129,281 56,612 41 NTANGIBLE PLANT 503,179 0 0 42 COLLECTION PLANT 54,586,046 8,108,383 0 6; 43 SYSTEM PUMPING PLANT 10,469,808 1,470,429 0 1; 44 TREATMENT AND DISPOSAL PLANT 57,023,170 7,851,852 0 6; 45 GENERAL PLANT 6,008,408 0 699,437 144 46 TOTAL PLANT IN SERVICE 128,590,612 17,430,664 699,437 144	38				,	380,761
40 398.5 Other Tangible Plant 129,281 56,612 41 MTANGIBLE PLANT 503,179 0 0 42 COLLECTION PLANT 54,586,046 8,108,383 0 6; 43 SYSTEM PUMPING PLANT 10,469,808 1,470,429 0 1; 44 TREATMENT AND DISPOSAL PLANT 67,023,170 7,851,852 0 6; 45 GENERAL PLANT 6,008,408 0 699,437 (4) 46 TOTAL PLANT IN SERVICE 128,590,612 17,430,664 699,437 144			•		•	219,653
41 MTANGIBLE PLANT 503,179 0 0 42 COLLECTION PLANT 54,586,046 8,108,383 0 6; 43 SYSTEM PUMPING PLANT 10,469,808 1,470,429 0 1; 44 TREATMENT AND DISPOSAL PLANT 57,023,170 7,851,852 0 6; 45 GENERAL PLANT 6,008,408 0 699,437 (4) 46 TOTAL PLANT IN SERVICE 128,590,612 17,430,664 899,437 144			•			98,754
42 COLLECTION PLANT 54,586,046 8,108,383 0 65 43 SYSTEM PUMPING PLANT 10,469,808 1,470,429 0 1 44 TREATMENT AND DISPOSAL PLANT 57,023,170 7,851,852 0 64 45 GENERAL PLANT 6,008,408 0 699,437 (46 46 TOTAL PLANT IN SERVICE 128,590,612 17,430,664 699,437 144		COO.S CHAR (E. SHORT FIGUR	123,261		56,612	185,893
42 COLLECTION PLANT 54,586,046 8,108,383 0 6; 43 SYSTEM PUMPING PLANT 10,469,808 1,470,429 0 1; 44 TREATMENT AND DISPOSAL PLANT 57,023,170 7,851,852 0 6; 45 GENERAL PLANT 8,008,408 0 699,437 (4) 46 TOTAL PLANT IN SERVICE 128,590,612 17,430,664 699,437 144	41	NTANGIBLE PLANT	503 179		0	503,179
43 SYSTEM PUMPING PLANT 10,489,808 1,470,429 0 1 44 TREATMENT AND DISPOSAL PLANT 57,023,170 7,851,852 0 6 45 GENERAL PLANT 6,008,408 0 699,437 (4) 46 TOTAL PLANT IN SERVICE 128,590,612 17,430,864 699,437 144			•	-	_	
44 TREATMENT AND DISPOSAL PLANT 57,023,170 7,851,852 0 645 GENERAL PLANT 6,008,408 0 699,437 646 TOTAL PLANT IN SERVICE 128,590,612 17,430,664 699,437 144	. —				-	62,694,429
45 GENERAL PLANT 6,008,408 0 699,437 (46 TOTAL PLANT IN SERVICE 128,590,612 17,430,664 699,437 144					-	11,940,237
46 TOTAL PLANT IN SERVICE 128,590,612 17,430,884 699,437 144		— — — — — — — — — — — — — — — — — — — —				64,875,022
17 140,000,000 000,437 144	-	WINDLAND LINES	0,000,408		989,437	6,707,845
47 LAND & LAND RIGHTS 3,132,020 973,149 9,234	46	TOTAL PLANT IN SERVICE	128,590,612	17,430,664	699,437	146,720,713
	47	LAND & LAND RIGHTS	3,132,020	973,149	9.234	4,114,403
40	48	TOTAL PIS LESS LAND				142,606,310

The re-allocated General Plant adjustment is due to the additional customers in 1995 from new acquisitions. The net effect for total company is zero; however, FPSC Regulated General Plant Allocated portion increases, due to the change in percentage of customers under FPSC Regulation versus Non-regulated customers.

RECONCILIATIONS TO REFLECT PRO FORMA OF NEW ACQUISITIONS WATER ACCUMULATED DEPRECIATION - INTERIM ENDING 12/31/95 TO FINAL BEGINNING 12/31/95

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [] Final []
Historical [x] Projected []
Simple Ave. [x] 13 Month Ave. []
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

FPSC Schedule: Beginning Points Reconcilitation Page 1 of 1 Preparer: Kimbail Recap schedules: A-9

	(1)	(2)	(3)	(5)	(6)
Line	Account No. and Name	Ending Balance Interim 12/31/95	Beginning Balance Buena Ventura 12/31/95	Re-Allocated General Plant 12/31/95	Beginning Balance for Final 12/31/95
No.	NTANGIBLE PLANT	1231/95	12/31/85	1231143	1201700
1	301.1 Organization .	20,148	80		20,228
2	301.1 Organization . 302.1 Franchises	58,510	0		68 ,510
4	339.1 Other Plant & Miscellaneous	36,553	Ö		36,553
5	SOURCE OF SUPPLY & PUMPING	30,333	0		00,000
6	303.2 Land & Land Rights	O	ů		o
7	304.2 Structures & Improvements	783,863	2,798		766,661
, B	305.2 Collecting & Impounding reservoirs	137,026	3,876		140,902
9	306.2 Luke, River & Other Intakes	0.07,020	0,0,0		0
10	307.2 Wells & Springs	844.027	42,115 .		986.142
11	308.2 Infitration Galleries & Tunnels	64,013	12,110		54,013
12	309.2 Supply Mains	1,417,734	10,976		1,428,710
13	310.2 Power Generation Equipment	379,563	22,935		402,498
14	311.2 Pumping Equipment	3,845,287	47,372		3,892,659
15	339.2 Other Plant & Miscellaneous	62,286	41,0,2		62,286
16	WATER TREATMENT PLANT	02,200	Ö		00,200
17	303.3 Land & Land Rights	0	ő		0
18	304.3 Structures & Improvements	1,229,503	85.332		1,314,835
19	320.3 Water Treatment Equipment	4,883,847	115,827		4,999,674
20	321.3 Permeators	1,122,947	(,5,52)		1,122,947
21	339.3 Other Plant & Miscellaneous	50,646	Ö		50,646
22	TRANSMISSION & DISTRIBUTION	50,570	ō		
22	303.4 Land & Land Rights	٥	Ď		0
23 24	304.4 Structures & Improvements	49.664	7.507		57,171
24 25	330.4 Distribution Reservoirs	1.832.355	87,879		1,920,234
25 26	331.4 Transmission & Distribution	13,366,838	770,815		14,137,653
27	333.4 Services	2,272,423	175,407		2,447,830
28	334.4 Meters & Meter Installation	2,640,621	256,661		2,897,282
29 29	335.4 Hydrants	502.677	107.930		610,607
30	339.4 Other Plant & Miscellaneous	46,267	1,895		48,162
	•	40,207	0		.0,
31 32	GENERAL PLANT 303.5 Land & Land Rights	0	·		0
33	304.5 Structures & Improvements	526,901		18,037	544,938
33 34	340.5 Office Furniture & Equipment	664,708		23,904	688,611
35	340.51 Computer Equipment	1,599,489		17,027	1,616,515
35 36	341.5 Transportation Equipment	1,476,062		173,411	1,649,473
		7.223		76	7,299
37	342.5 Stores Equipment 343.5 Tools, Shop & Garage Equipment	401,521		19,824	421,344
38		81,569		27,989	109,559
39 40	344.5 Laboratory Equipment	746,124		19,342	765,466
	345.5 Power Operated Equipment	196,930		5,411	202,341
41	348.5 Communication Equipment	33,329		15,591	48,920
42	347.5 Miscellaneous Equipment	149,273		91,349	240,621
43	348.5 Other Tangible Plant	149,273			240,021
	INTANGIBLE PLANT	125,211	80	0	125,291
44	SUPPLY & PUMPING	7,603,799	130,072	ō	7,733,871
45	WATER TREATMENT PLANT	7,803,799	201,159	0	7,488,102
46	TRANSMISSION & DISTRIBUTION	20,710,845	1,408,094	0	22,118,939
47	GENERAL PLANT	5,883,127	0	411,960	6,295,088
48					
49	TOTAL WATER ACCUM DEPREC	41,609,925	1,739,406	411,960	43,761,292

Note: The re-allocated General Plant adjustment is due to the additional customers in 1995 from new acquisitions. The net effect for total company is zero; however, FPSC Regulated General Plant Allocated portion increases, due to the change in percentage of customers under FPSC Regulation versus Non-regulated customers.

RECONCILIATIONS TO REFLECT PRO FORMA OF NEW ACQUISITIONS SEWER ACCUMULATED DEPRECIATION - INTERIM ENDING 12/31/95 TO FINAL BEGINNING 12/31/95

Company: SSU / FPSC Jurisdiction - All Plants

Docket No.: 950495-WS Schedule Year Ended: 12/31/95 Interim [] Final []
Historical [x] Projected []
Simple Ave. [x] 13 Month Ave. []
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

Schedule: Beginning Points Reconciliation

Page 1 of 1 Preparer: Kimbali Recap schedules: A-10

	(1)	(2)	(3)	(5)	(6)
		Ending Balance	Beginning Balance	Re-Allocated	Beginning Balanc
Line No.	Account No. and Name	Interi m 12/31/95	Buena Vertura 12/31/95	General Plant 12/31/95	for Final 12/31/95
1	MTANGIBLE PLANT	12/31/85	12/31/95	12/31/25	12/31/95
2	351.1 Organization	16.488	0		16.48
3	352.1 Franchises	37,610	0		37,610
4	389.1 Other Plant & Misc. Equipment	94,541	0		•
5	COLLECTION PLANT	84,041	0		94,54
6	353.2 Land & Land Rights	0	0		
7	354.2 Structures & Improvements	281,458	350		281,80
á	360.2 Collection Sewers - Force		1,320,283		4,428,20
9	361,2 Collection Sewers - Gravity	3,107,918	293,599		
10		12,114,151 45			12,407,75
11	362.2 Special Collecting 363.2 Services to Customers	1,032,248	463,226		463,27
12			226,780 0		1,259,02
12	364.2 Flow Measuring Devices 365.2 Flow Measuring Installation	347,496	0		347,49
13 14	· · · · · · · · · · · · · · · · · · ·	483	•		48
1 4 15	389.2 Other Plant & Misc. Equipment	33,210	2,038		35,24
15 16	SYSTEM PUMPING PLANT 353.3 Land & Land Rights	o	0		
!0 17		· ·	-		***
18	354.3 Structures & Improvements	221,559	3,211		224,77
18 19	370.3 Receiving Wells	904,277	270,456		1,174,73
20	371.3 Pumping Equipment	2,223,771	194,971		2,418,74
	389.3 Other Plant & Misc. Equipment	105,440	0		105,44
21 22	TREATMENT AND DISPOSAL PLANT		0		
	353.4 Land & Land Rights	0	0		(
23	354.4 Structures & Improvements	2,049,779	368,570		2,418,34
24	380.4 Treatment & Disposal	9,393,566	1,076,672		10,470,23
25	381.4 Plant Sewers	349,495	37,551		387,04
26	382.4 Outlall Sewer Lines	1,156,594	55,372		1,211,96
27	389.4 Other Plant & Misc. Equipment	800,937	7,771		808,70
28	GENERAL PLANT		0		
29	353.5 Land & Land Rights	0		Q	(
90	354.5 Structures & Improvements	249,576		27,025	276,60
11	390.5 Office Furniture & Equipment	314,846		34,682	349,52
12	390.51 Computer Equipment	7 57, 6 19		62,896	820,510
33	391.5 Transportation Equipment	699,150		138,095	837,244
14	392.5 Stores Equipment	3,422		283	3,70
15	393.5 Tools, Shop & Garage Equipment	190,183		23,684	213,867
36	394.5 Laboratory Equipment	38,635		16,975	55,610
17	395.5 Power Operated Equipment	353,412		35,125	388,537
88	396.5 Communication Equipment	93,275		9,430	102,70
9	397.5 Miscellaneous Equipment	15,789		9,042	24,831
Ю	398.5 Other Tangible Plant	70,702		51,434	122,135
11	INTANGIBLE PLANT	148,639	0	o	148,639
2	COLLECTION PLANT	16,917,004	2,306,276	ō	19,223,280
13	SYSTEM PUMPING PLANT	3,455,047	468,639	ō	3,923,687
4	TREATMENT AND DISPOSAL PLANT	13,750,371	1,545,937	ŏ	15,296,308
5	GENERAL PLANT	2,786,609	0	408,670	3,195,279
16	TOTAL SEWER ACCUM DEPREC	37,057,670	4,320,852	408,670	41,787,192

The re-allocated General Plant adjustment is due to the additional customers in 1995 from new acquisitions. The net effect for total company is zero; however, FPSC Regulated General Plant Allocated portion increases, due to the change in percentage of customers under FPSC Regulation versus Non-regulated customers.

RECONCILIATIONS TO REFLECT PRO FORMA OF NEW ACQUISITIONS WATER CIAC - INTERIM ENDING 12/31/95 TO FINAL BEGINNING 12/31/95

Company: SSU / FPSC Jurisdiction - All Plants

Docket No.: 950495 - WS
Schedule Year Ended: 12/31/95
Interim [x] Final []
Historical [] Projected [x]
Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPSC

Schedule: Beginning Point Reconciliati

	(1)	(2)	(3)	(6)
Line No.	Classification	Ending Balance Interim 12/31/95	Beginning Balance Buena Ventua 12/31/95	Beginning Balance Final 12/31/95
1	Plant Capacity Fees	9,081,457	328,586	9,410,043
2.	Line/Main Extensions	9,822,047	766,045	10,588,092
3	Meter installation Fees	6,382,340	236,339	6,618,679
4	Contributed Lines	8,282,598	766,045	9,048,643
5	Cont. Prpty Other than Lines	2,177,241	1,335,625	3,512,866
6	Service Installation Fees	4,672,694	118,075	4,790,769
7	TOTAL WATER CIAC	40,418,377	3,550,715	43,969,092

RECONCILIATIONS TO REFLECT PRO FORMA OF NEW ACQUISITIONS SEWER CIAC - INTERIM ENDING 12/31/95 TO FINAL BEGINNING 12/31/95

Company: SSU / FPSC Jurisdiction - All Plants

Docket No.: 950495 - WS Schedule Year Ended: 12/31/95 Interim [] Final []

Historical [x] Projected []
Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

FPSC

Schedule: Beginning Point Reconciliati

	(1)	(2)	(4)	(6)
Line No.	Classification	Ending Balance Interim 12/31/95	Beginning Balance Buena Ventura 12/31/95	Beginning Balance Final 12/31/95
1	Plant Capacity Fees	11,262,857	1,337,667	12,600,524
2	Line/Main Extensions	13,568,938	1,429,581	14,998,519
3	Contributed Lines	22,096,015	1,429,581	23,525,596
4	Cont. Prpty Other than Lines	344,357	2,622,409	2,966,766
5	Service Installation Fees	885,404	138,661	1,024,065
7	TOTAL SEWER CIAC	48,157,571	6,957,899	55,115,470

RECONCILIATIONS TO REFLECT PRO FORMA OF NEW ACQUISITIONS WATER ACCUM. AMORTIZATION - INTERIM ENDING 12/31/95 TO FINAL BEGINNING 12/31/95

Company: SSU / FPSC Jurisdiction - All Plants

Docket No.: 950495 - WS Schedule Year Ended: 12/31/95

Interim [x] Final []
Historica! [] Projected [x]
Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC []

FPS(

Schedule: Beginning Point Reconditation

	(1)	(2)	(3)	(6)
Line No.	Classification	Ending Balance Interim 12/31/95	Beginning Balance Buena Ventura 12/31/95	Beginning Balance Final 12/31/95
1	Plant Capacity Fees	2,991,552	68,126	3,059,678
2	Line/Main Extensions	1,971,883	210,464	2,182,347
3	Meter Installation Fees	1,555,855	66,260	1,622,115
4	Contributed Lines	1,702,434	210,464	1,912,898
5	Cont. Prpty Other than Lines	762,2 67	375,365	1,137,632
6	Service Installation Fees	1,023,182	32,641	1,055,823
7	TOTAL WATER CIAC	10,007,173	963,320	10,970,493

RECONCILIATIONS TO REFLECT PRO FORMA OF NEW ACQUISITIONS SEWER ACCUM. AMORTIZATION - INTERIM ENDING 12/31/95 TO FINAL BEGINNING 12/31/95

Company: SSU / FPSC Jurisdiction - All Plants

Docket No.: 950495 - WS Schedule Year Ended: 12/31/95

Interim [] Final [] Historical [x] Projected [] Simple Ave. [x] 13 Month Ave. []

FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [x]

FPSC

Schedule: Beginning Point Reconciliation

Page 1 of 1 Preparer: Kimball Recap schedules: A-14

	(1)	(2)	(4)	(6)
Line No.	Classification	Ending Balance Interim 12/31/95	Beginning Balance Buena Ventura 12/31/95	Beginning Balance Final 12/31/95
1	Plant Capacity Fees	4,259,992	228,847	4,488,839
2	Line/Main Extensions	3,812,887	277,836	4,090,723
3	Contributed Lines	5,737,692	277,836	6,015,528
4	Cont. Prpty Other than Lines	523,688	526,443	1,050,131
5	Service Installation Fees	115,121	2 6,21 4	141,335
7	TOTAL SEWER CIAC	14,449,380	1,337,176	15,786,556

Note: Immeterial difference of \$265.

SOUTHERN STATES UTILITIES, INC. RESPONSE TO FPSC DEFICIENCY LETTER DATED 7/10/95 DOCKET NO.: 950495-WS

REQUESTED BY:

FPSC

SET NO:

1

DOCUMENT REQUEST NO:

6

ISSUE DATE:

07/10/95

PREPARED BY:

Morris Bencini

DOCUMENT REQUEST:

6

Volume V, Book 1 of 1, Schedules Nos. E2-3 on pages 371, 423, 651 & 691. These schedules were offered as a Summary of Revenue Reconciliations, however the column titles in the table are not explained. Additional information must be provided to explain these differences between the calculated revenues and the booked revenues.

RESPONSE:

6

The company does not consider this a deficiency, however, attached are revised schedules dated 7/14/95 for pages 371-374, 423, 651, and 691 with footnotes to explain the contents of the columns.

Below is a summary of the footnotes found on the attached revised E2-3 Schedules.

Column 1 - "Indexing - Rate Change" is the amount of revenue attributed to annualizing rates which resulted from the 1994 Index and Pass through filing. This column accounts for the difference between the annualized indexed revenues and the revenues billed in effect prior to the indexing.

Column 2 - "Catch-up Billing" is the amount of revenue attributed to the difference between booked and annualized revenues as the result of having an extra billing cycle (consumption only) in 1993 in order to have our read date and bill date fall within ten days of one another. Some of these bills were booked in January of 1994 which is not reflected in our annualized revenues.

Column 3 - "Excess Refund Accrual" is the amount of revenue attributed to an over accrual of refund amount made for Docket No. 920199-WS.

Column 4 - "Zero Usage" amounts are billing adjustments such as credits, misreads, debits for back bills, etc. These adjustments have no associated usage on the billing analysis, but have revenues shown on our books.

Column 5 - "Out of Period Adjustments" are zero usage type of adjustments that were posted in 1994 to correct for a prior calendar year.

Column 6 - "Billing Cycle Conversions" relates to revenues associated with converting the billing cycle from bi-monthly to monthly for Tropical Isles sewer customers in 1994.

Column 7 - "Rate Miscodes" relates to an erroneous irrigation charge to a Marco Shores customer that was not corrected in the billing system or general ledger. However, this was corrected in the billing analysis.

Column 8 - "Total Adjustments" is the sum of columns 1 - 7.

Column 9 - "<u>E2-1 Difference</u>" is the difference between total revenues and total booked revenues for the E2-1 Schedule.

REPLACEMENT PAGES FOR VOLUME V, BOOK 1 OF 1

FPSC

SCHEDULE: E2-3 Page 1 of 3 Preparer: Bencini Recap Schedules: E2-1, E2-2

Company: SSU/ FPSC Jurisdiction/ Present Uniform Docket No: 950495-WS Schedule Year Ended 12/31/94 Water(j) Waslewater(j) Interim(j | Final[j] Historica[x] Projected(j | FPSC Uniform(x) FPSC Non-uniform(j)

		(1)		(2)	(3)		(4)		(5)	(6)	(7)		(8)		(9)		(10)
Line		INDE			ATCH UP	EXCESS REFUND		ZERO		OUT OF PERIOD	BILLING CYCLE	RATE		TOTAL		E2-1	1	NEXPLAINED VARIANCE
No.	PLANT	RATE CH	ANGE 1/	BI	LLING 2/	ACCRUAL 3/	_	USAGE 4/		DJUSTMENTS S/	CONVERSIONS 6/	MISCODES 7/	_ADJ	USTMENTS &/	DIF	FERENCE W	_	AMOUNT
1	AMELIA ISLAND	\$	(5,218.00)			\$ 517.29	\$	(9,385.71)					5	(14.086.42)	\$	14,222,41	\$	135.99
	APACHE SHORES	š	(127.00)			\$ 14.70	š	(361.62)					\$	(473.92)	\$	392.97	\$	(80.95
	APPLE VALLEY	į	(2,069.00)			\$ 200.64	•	(0002)					Š	(1,868.36)	Š	2,052.53	\$	184,17
4		š	{121.00}			\$ 7.64							Š	(113.36)	Š	141.54	5	28.18
,	BEACON HILLS	į	(7,833.00)			\$ 764.48							\$	(7,068.52)	Š	5,961.79	\$	(1,106.73
	BEECHER'S POINT	i	(122.00)	•	796.68	\$ 12.65							\$	689.52	Š	(645.14)	\$	44.39
	BURNT STORE		(1,026.00)	•	750.00	\$ 97.95							š	(928.05)	ž	1,124.49	Š	196.44
	CARLTON VILLAGE	ĭ	(212.00)			\$ 20.41							Š	(191.59)	Š	313.79	3	122.20
_	CHULUOTA	į	(1,143.00)	e	9,167,37	\$ 111.75			\$	(108,48)			Š	8,027.64	Š	(7,937.24)	Š	90.40
	CITRUS PARK	;	(515.00)	•	3,107.07	\$ 51.88			•	(100.10)			Š	(463.12)	Š	519.77	\$	56.65
11		:	(2,940.00)			\$ 296.74							ž	(2,643.26)	š	3,152.71	•	509.45
	CRYSTAL RIVER HIGHLANDS	:	(128.00)			\$ 11.39							ĭ	(116.61)	ï	84.23	š	(32.36
	DAETWYLER SHORES	:		\$	2,121,15	\$ 26.81							÷	1,878.96	į	(1,815.98)	•	62.96
	= '=	• • •		4	2,121.13	\$ 4,730.12			\$	(439.66)			ě	(43,468.54)	į	71,160.07	į	27,691.53
	DELTONA	, t	47,759.00)	\$	1,782.07	\$ 18.53			Φ	(400.00)			·	1,587.60	•	(1,564.26)	į	23.34
	DOL RAY MANOR	•		Š	5,902.99	\$ 65.13							į	5,296.11	;	(5,248.63)	÷	47.49
	DRUID HILLS	•	(672.00)	•	5,902.99	\$ 17.96								(152.04)	÷	162.20		10.16
17		•	(170.00)			\$ 31.17							•	(278.83)	:	339.49		60.66
	FERN PARK	•	(310.00)										•	(211.79)	:	228.34		16.58
	FERN TERRACE	\$	(233.00)			\$ 21.21							•	(\$68.61)	•	300.53	:	131.92
20		3	(188.00)			\$ 19.39							•		•		:	(41.57
21		\$	(49.00)			\$ 2.35							•	(46.85)	•	5.08	3	203.61
22		\$	(185.00)			\$ 17.14							•	(167.86)	•	371.47	,	7.17
23		\$	(28.00)			\$ 3.10							•	(24.90)	•	32.07	3	
24		\$	(121.00)			\$ 10.69							•	(110.31)	•	118.96	3	8.66
25		\$	(12.00)			\$ 1.54							5	(10.46)	•	10.68	2	0.22
26		\$	(226.00)			\$ 19.41							5	(206.59)	\$	217.78	2	11.19
27	HARMONY HOMES	\$	(115.00)			\$ 12.72							\$	(102.28)	\$	135.20	2	32.92
28		\$	(177.00)			\$ 18.45							5	(158.55)	5	116.18	2	(42.37
29	HOBBY HILLS	\$	(131.00)			\$ 12.82							5	(118.18)	\$	139.49	\$	21.31
30		\$	(114.00)			\$ 12.26							ş	(101.74)	\$	81.00	- \$	(20.74
31	HOLIDAY HEIGHTS	\$	(94.00)			\$ 9.22							\$	(84.78)	\$	67.42	- 5	2.64
32	IMPERIAL MOBILE TERRACE	\$	(319.00)			\$ 33.77							\$	(285.23)	\$	361,14	5	75.91
33	INTERCESSION CITY	\$	(338.00)			\$ 33.45							\$	(304.55)	\$	437.30	\$	132.7
34	INTERLACHEN LAKES/PARK MANOR	\$	(291.00)	\$	1,815.55	\$ 31.22							\$	1,555.77	\$	(1,482,42)	\$	73.30
35	JUNGLE DEN	\$	(97.00)			\$ 9.99							\$	(87.01)	\$	115.61	\$	28.60
36	KEYSTONE HEIGHTS	\$	(1,899.00)			\$ 205.33							\$	(1,693.67)	\$	1,710.78	\$	17.11
37	KINGSWOOD	\$	(78.00)	\$	537.42	\$ 8.02							\$	467.44	\$	(413.00)	\$	54.44
38		\$		\$	1,892.45	S 15.24							\$	1,679.70	\$	(1,693.79)	5	{14.18
39		į	(109.00)	•	.,	\$ 11.80							S	(97.20)	\$	104.34	5	7.14
	LAKE CONWAY PARK	:	(140.00)		1,323.20	•							I	1,198.39		(1.186.44)	\$	11.95

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED RATES

Summary of Revenue Reconciliation

Company: SSU/ FPSC Jurisdiction/ Present Uniform Oocket No: 950495-WS Schedule Year Ended 12/31/94 Water(1) Wastewater() Interint[| Final [Historica[x] Projected[] FPSC Uniform(x] FPSC Non-uniform(]

FPSC

SCHEDULE: E2-3 Page 2 of 3 Preparer: Bencini Recap Schedules: E2-1, E2-2

Explanation: Provide a schedule to reconcile the difference between calculated and booked revenues.

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	PLANT	INDEXING- RATE CHANGE 1/	CATCH UP BILLING 2/	EXCESS REFUND ACCRUAL 3/	ZERO USAGE 4/	OUT OF PERIOD ADJUSTMENTS S/	BILLING CYCLE CONVERSIONS 6/	RATE MISCODES 7/	TOTAL ADJUSTMENTS W	E2-1 DIFFERENCE 9/	UNEXPLAINED VARIANCE AMOUNT
	LAKE HARRIET ESTATES	\$ (454.00)		\$ 46.00					\$ (408.00)	\$ 482.97	ė 74.07
	LAKEVIEW VILLAS	\$ (18.00)		\$ 1.56					\$ (16.44)	\$ 462.97 \$ 25.07	\$ 74.97
43	LEILANI HEIGHTS	\$ (723.00)		\$ 73.99					\$ (649.01)	\$ 629.10	\$ 8.63
44	LEISURE LAKES(COVERED BRIDGE)	\$ (238.00)	\$ 1,907.12	\$ 25.91			•		\$ 1,695.02		\$ (19.91)
45	MARCO SHORES 10/	\$ (541.00)		\$ 55.97	\$ (69.01)			\$ 1,750.66	\$ 1,196.62	\$ (1,682.84)	\$ 12.19
46	MARION OAKS	\$ (3,569.00)		\$ 347.77	(22.57)			¥ 1,750.00		\$ 3,009.45	\$ 4,206.07
47	MEREDITH MANOR	\$ (1,314.00)		\$ 133.31					\$ (3,221.23)	\$ 4,972.74	\$ 1,751.51
48	MORNINGVIEW	\$ (72.00)		\$ 6.76					\$ (1,180.69)	\$ 1,398.87	\$ 218.18
49	OAK FOREST	\$ (241.00)		\$ 24.02					\$ (65.24)	\$ 87.80	\$ 22.36
50	OAKWOOD	\$ (224.00)	\$ 1,822.01	\$ 24.02		\$ (14.12)			\$ (216.99)	\$ 190.59	\$ (26.39)
51	PALISADES COUNTRY CLUB	\$ (156.00)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$ 10.67		(14.12)			\$ 1,607.90	\$ (1,525.99)	\$ 81.92
52	PALM PORT	\$ (117.00)		\$ 12.63					\$ (145.33)	\$ 62.25	\$ (83.08)
53	PALM TERRACE	\$ (1,466.00)		\$ 148.82					\$ (104.37)	\$ 43.58	\$ (60.79)
54	PALMS MOBILE HOME PARK	\$ (57.00)		\$ 5.90					\$ (1,317.18)	\$ 1,139.02	\$ (178.16)
55	PICCIOLA ISLAND	\$ (216.00)		\$ 21.32					\$ (51.10)	\$ 59.81	\$ 8.71
56	PINE RIDGE	\$ (2,130.00)		\$ 106.73					\$ (194.68)	\$ 203.61	\$ 6.93
57	PINE RIDGE ESTATES	\$ (358.00)		\$ 29.05					\$ (2,023.27)	\$ 3,036.56	\$ 1,013.29
58	PINEY WOODS	\$ (304.00)		\$ 30.24					\$ (328.95)	\$ 369.85	\$ 40.90
59	POINT O' WOODS	\$ (428.00)							\$ (273.76)	\$ 289.93	\$ 16.17
60	POMONA PARK	\$ (233.00)	\$ 1,742.43	\$ 45.66					\$ (382.34)	\$ 363.13	\$ {19.21}
61	POSTMASTER VILLAGE	\$ (264,00)	0 1,792.93	\$ 20.61					\$ 1,530.04	\$ (1,476.80)	\$ 53.24
62	QUAIL RIDGE	\$ (204.00)		\$ 21.12					\$ (242.88)	\$ 339.97	\$ 97.09
63	RIVER GROVE			\$ 2.97					\$ (31.03)	\$ 35.32	\$ 4.29
	RIVER PARK	\$ (154.00)		\$ 15.39					\$ (138.61)	\$ 162.58	\$ 43.97
64 65	ROSEMONT/ROLLING GREEN	\$ (340.00)		\$ 35.81					\$ (304.19)	\$ 389.92	\$ 85.73
66	SALT SPRINGS	\$ (302.00)		\$ 27.11					\$ (274.89)	\$ 317,38	\$ 42.49
67	SAMIRA VILLAS	\$ (496.00)		\$ 36.25					\$ (459.75)	\$ 252.65	\$ (207.10)
68	SILVER LAKE ESTAW, SHORES	\$ (22.00) \$ (3,797.00)		\$ 2.05					\$ (19.95)	\$ 22.04	2.09
69	SILVER LAKE OAKS	\$ (34.00)		\$ 395.87 \$ 3.26					\$ (3,401.13)	\$ 3,568.38	\$ 167.25
70	SKYCREST	\$ (151.00)		\$ 15.33					\$ (30.74)	\$ 70.71	\$ 39.97
71	ST. JOHNS HIGHLANDS	\$ (83.00)	\$ 663.97	\$ 8.83					\$ (135.67)	\$ 196.55	\$ 50.68
	STONE MOUNTAIN	\$ (20.00)	+ 000.01	\$ 1.67					\$ 589.80	\$ (625.19)	\$ (35.40)
73	SUGAR MILL	\$ (687.00)		\$ 74.40					\$ (18.33) \$ (512,60)	\$ 20.46 \$ 615.13	\$ 2.13
74	SUGARMILL WOODS	\$ (7,172.00)		\$ 763.77					\$ (6,408.23)	\$ 8,538.32	\$ 2.53 \$ 2.130.09
	SUNNY HILLS	\$ (706.00)		\$ 53.50					\$ (652.50)	\$ 6,336.32	\$ 179.42
76	SUNSHINE PARKWAY	\$ (306.00)	\$ 3,491.56	\$ 18.28					\$ 3,203.84	\$ (3,217.57)	\$ (13.73)
	TROPICAL PARK	\$ (689.00)	\$ 6,153.05	\$ 71.47					\$ 5,535,52	\$ (5,342.92)	\$ 192.60
78	UNIVERSITY SHORES	\$ (7,096.00)	\$ 57,657.05	\$ 658.11					\$ 51,219.16	\$ (52,738.70)	\$ (1,519.54)
79	VENETIAN VILLAGE	\$ (178.00)		\$ 18.75					\$ (159.25)	\$ 155.49	\$ (3.76)
80	WELAKA/SARATOGA HARBOUR	\$ (147.00)		\$ 14.56					\$ (132.44)	\$ 53.15	
81	WESTMONT	\$ (220.00)	\$ 1,844.91	\$ 21.35					\$ 1,646.26		(, 0,20)
82	WINDSONG	\$ (159.00)		\$ 15.99					\$ (143.01)	\$ {1,706.32} \$ 153.59	- ()
									4 (143.01)	\$ 153.59	\$ 10.58

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED RATES

Summary of Revenue Reconciliation

Company: SSU/ FPSC Jurisdiction/ Present Uniform Dockel No: 950495-WS Scheduk Pvar Ended 12/31/94 Water(x) Wastewater(! Interin() Final() Historical(1) Projected() FPSC Uniform(x) FPSC Non-uniform()

Total FPSC Present Uniform 11/

FPSC

1,750.66

SCHEDULE: E2-3 Page 3 of 3 Preparer: Bencini Recap Schedules: E2-1, E2-2

(11,981.01)

48.588.97

36,607.96

Explan	ation: Provide a schedule to reconcile the difference b	etween ca	aculated and book	ed revenues.												
			(1)	(2)	(3	1)	(4)	(5)	(6)	(7)		(6)		(9)		(10)
Line			NDEXING-	CATCH UP	EXC REF		ZERO	OUT OF PERIOD	BILLING CYCLE	RATE		TOTAL		E2-1	V	EXPLAINED ARIANCE
No.	PLANT	RATE	CHANGE 1/	BILLING 2/	ACCR	UAL 3/	USAGE 4/	ADJUSTMENTS 5/	CONVERSIONS 6/	MISCODES 7/	ADJU	STMENTS W	DIF	FERENCE 9/		AMOUNT
			(0.044.00)		_	040.00					_	(0 FAF 80)		0.177.40		(445.60)
83	WOODMERÉ	2	(2,914.00)		\$	318.97					,	(2,595.03)	3	2,177.42	3	(417,61)
84	WOOTENS	\$	(20.00)		\$	2.22					\$	(17.78)	5	24.36	\$	6.58
85	ZEPHYR SHORES	\$	(436.00)		\$	39.25					5	(396.75)	\$	391.36	\$	(5.39)

(562.26) \$

- 1/ "Indexing Rate Change" is the amount of reverue attributed to annualizing rates which resulted the 1994 Index and Pass through filling. This column accounts for the difference between the annualized indexed revenues and the revenues billed in effect prior to the indexing.
- 2/ "Catch-Up Billing" is the amount of revenue attributed to the difference between booked and annualized revenues as the result of having an extra billing cycle (consumption only) in 1993 in order to have our read date and bill date fall within ten days of one another. Some of these bills were booked in January of 1994 which is not reflected in our annualized revenues.

[115,305.00] \$ 100,623.17 \$ 11,328.76 \$ (9,816.34) \$

- 3/ "Excess Refund Accrual" is the amount of revenue attributed to an over accrual of refund amount made for Docket No. 920199-WS.
- 4/ "Zero Usage" amounts are billing adjustments such as credits, debits for back bills, etc. These adjustments have no associated usage on the billing analysis, but have revenues shown on our books.
- 5/ "Out of Period Adjustments" are zero usage type of adjustments that posted in 1994 to correct for a prior calendar year.
- 6/ "Billing Cycle Conversions" relates to revenues associated with converting the billing cycle from bi-monthly to morthly for Tropical Isles sewer customers in 1994.
- 7/ "Rate Miscodes" relates to an emoneous irrigation charge to a Marco Shores customer that was not corrected in the billing system or general ledger. However, this was corrected in the billing analysis.
- 8/ "Total Adjustments" is the sum of columns 1 7.
- 9/ "E2-1 Difference" is the difference between total revenues and total booked revenues for the E2-1 Schedule.
- 10' Marco Island overbooked \$4732.42, Marco Shores 'underbooked' for the same amount. The knigation account for Marco Island and Marco Shores had entries reversed.
- 11/ Total may not tie to other schedules due to rounding at the plant level vs. the summary level.

THIS PAGE INTENTIONALLY LEFT BLANK

FPSC

Company: SSU/ FPSC Jurisdiction/ Present Non-Uniform Docket No: 950495-WS Schadule Year Forted 12/31/94

Schedule Year Ended 12/31/94 Water[x] Wastewater[] Interim[] Final[| SCHEDULE: E2-3 Page 1 of 1 Preparer: Bencini Recap Schedules: E2-1, E2-2

Historical(x) Projected[)
FPSC Uniform[| FPSC Non-uniform[x]

	de a schedule to reconcile the differe		(1)	(2)	(3)	1	(4)		(5)	(6)	(7)		(6)		(9)		(10)
Line			INDEXING-	CATCH UP	EXCESS REFUND	_	ERO	PE	IT OF RIOD	BILLING CYCLE	RATE		TOTAL		E2-1	٧	EXPLAINED ARIANCE
No.	PLANT	RAT	E CHANGE 1/	BILLING 2/	ACCRUAL 3/	Us	AGE 4/	ADJUS	TMENTS 5/	CONVERSIONS 6/	MISCODES 7/	AD	IUSTMENTS N	_Dil	FFERENCE W	_	AMOUNT
1 DEEP CE	DEEK	\$	(306,213.00)									\$	(306,213.00)	\$	309,139.47	5	2,926.47
	RISE UTIL, CORP.	Š	(000,210.00)									Š		\$	209.29	\$	209.29
	LAKE ESTATES	š	(353.00)					\$	(5,807.34)			\$	(6,160.34)	\$	6,280.55	\$	120.21
	NE CLUB ESTATES	š	(400.00)					•				\$	(400.00)	\$	558.53	\$	158.53
5 LEHIGH	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Š						S	(197.52)			\$	(197.52)	\$	18,081.93	\$	17,884.41
	ISLAND 10/	Š	193,611,00					-	, ,			\$	193,611,00	\$	(151,694.20)	\$	41,916.80
7 PALMEVA		š	(1,369.00)			\$	(1.83)					\$	(1,370.83)	\$	1,732,77	\$	361.94
,	TON FOREST	•	(494.00)			-	,,					\$	(494.00)	5	671.54	\$	177.54
	SC Present Non-Uniform	<u> </u>	(115,218.00)	\$ -	\$ ·	S	(1.83)	s	(6,004.86)	\$ -	\$ ·	\$	(121,224.69)	5	184,979.88	\$	63,755.19

- 1/ "Indexing Rate Change" is the amount of revenue attributed to annualizing rates which resulted the 1994 Index and Pass through filing. This column accounts for the difference between the annualized indexed revenues and the revenues billed in effect prior to the indexing.
- 2/ "Catch-Up Billing" is the amount of revenue attributed to the difference between booked and annualized revenues as the result of having an extra billing cycle (consumption only) in 1993 in order to have our read date and bit date fall within ten days of one another. Some of these bills were booked in January of 1994 which is not reflected in our annualized revenues.
- 3/ "Excess Refund Accrual" is the amount of revenue attributed to an over accrual of refund amount made for Docket No. 920199-WS.
- 4/ "Zero Usage" amounts are bitting adjustments such as credits, debits for back bills, etc. These adjustments have no associated usage on the bitting analysis, but have revenues shown on our books.
- 5/ "Out of Period Adjustments" are zero usage type of adjustments that posted in 1994 to correct for a prior calendar year.
- 6' "Billing Cycle Conversions" relates to revenues associated with converting the billing cycle from bi-monthly to monthly for Tropical Isles sewer customers in 1994.
- 7/ "Rate Miscodes" relates to an erroneous irrigation charge to a Marco Shores customer that was not corrected in the billing system or general ledger. However, this was corrected in the billing analysis.
- 8/ "Total Adjustments" is the sum of columns 1 7.
- 9/ "E2-1 Difference" is the difference between total revenues and total booked revenues for the E2-1 Schedule.
- 10/ Marco Island overbooked \$4732.42, Marco Shores 'underbooked' for the same amount. The irrigation account for Marco Island and Marco Shores had entries reversed.

THIS PAGE INTENTIONALLY LEFT BLANK

SCHEDULE OF WASTEWATER REVENUE AT PRESENT AND PROPOSED RATES Summary of Revenue Reconciliation

Company: SSW FPSC Jurisdiction/ Present Uniform Docket No: 950495-WS Schedule Year Ended 1/23/194 Water Libraryate/ful

Water[] Wastewater[x] Interim[] Final[] Historica[[x] Projected[]

FPSC Uniform(x) FPSC Non-uniform[]

FPSC

SCHEDULE: E2-3 Page 1 of 1 Preparer: Bencini Recap Schedules: E2-1, E2-2

Explanation: Provide a schedule to reconcile the difference between calculated and booked revenues.

			(1)		(2)		(3)		(4)	(5)	(6)	(7)		(8)		(9)		(10)
Line			INDEXING-		CATCH UP		EXCESS REFUND		ZERO	OUT OF PERIOD	BILLING CYCLE	RATE		TOTAL		E2-1	١	EXPLAINED /ARIANCE
No.	PLANT	RAT	E CHANGE 1/		BILLING 2/		CCRUAL 3/	_	USAGE 4	ADJUSTMENTS 5/	CONVERSIONS 6/	MISCODES 7/	AD.	JUSTMENTS &	DII	FERENCE W		AMOUNT
1	AMELIA ISLAND	\$	(35,132.00)				4,293.08	s	(36, 180.57)				\$	(67,019.49)	\$	70,964,72	\$	3,945.23
2	APACHE SHORES	Š	(654.00)			š	109,69	Š	458.21				š	(86.10)	š	(63.63)	Š	(149.73)
3	APPLE VALLEY	Š	(1,906.00)			\$	331.22	_					š	(1,574.78)	š	1,662.44	Š	87.66
4	BEACON HILLS	Š	(38,828.00)			\$	5,712.09						\$	(33,115.91)	Š	29,913.06	ž	(3,202.85)
5	BEECHER'S POINT	S	(401.00)	\$	648.18	Š	54.85						\$	302.03	Š	(242.07)	Š	59.96
	BURNT STORE	Š	(6,253.00)			Š	679.79						Š	(5,573.21)	Š	7,322.51	š	1,749.30
7		Ś	(1,323.00)	\$	3,694.83	Š	216.14						2	2,587.97	Š	(2,465.30)	Š	122.67
8	CITRUS PARK	\$	(2,697.00)			Š	396.57						\$	(2,300.43)	Š	3,249.29	Š	948.86
9	CITRUS SPRINGS	\$	(6,092.00)			\$	985.40						Š	(5,106.60)	S	6,287.36	Š	1.180.76
	DELTONA	\$	(53,180.00)			\$	7,959.83						Š	(45,220.17)	Š	55,597.49	\$	10,377.32
11	FISHERMAN'S HAVEN	\$	(1,376.00)			\$	201.96						\$	(1,174.04)	\$	1,683.51	5	509.47
12	FL. CENTRAL COMMERCE PARK	\$	(3,270.00)			\$	539.18						\$	(2,730.82)	\$	3,271.35	\$	540.53
13	FOX RUN	\$	(1,137.00)			S	172.86						\$	(964.14)	\$	977.86	\$	13.72
14	HOLIDAY HAVEN	\$	(719.00)			S	118.60						\$	(600.12)	\$	674.90	5	74.78
15	JUNGLE DEN	\$	(761.00)			\$	124.30						\$	(636.70)	\$	728.80	5	92.10
16	LEILANI HEIGHTS	\$	(4,652.00)			\$	765.83						\$	(3,886.17)	\$	4,372.29	\$	486.12
17	LEISURE LAKES(COVERED BRIDGE)	\$	(1,747.00)	5	4,723.78	\$	266.67						\$	3,243.45	\$	(3.093.62)	\$	149.63
18	MARCO SHORES	\$	(2,951.00)			\$	429.65	\$	(74.08)				\$	(2,595.43)	\$	2,234.83	\$	(360.60)
19	MARION OAKS	\$	(12,275.00)			\$	1,871.67						\$	(10,403.33)	\$	12,917.30	\$	2,513.97
20	MEREDITH MANOR	\$	(426.00)			5	67.89						\$	(358.11)	\$	468.68	\$	110.57
21	MORNINGVIEW	\$	(394.00)			\$	62.53						\$	(331,47)	\$	400.37	\$	68.90
22	PALM PORT	\$	(913.00)			5	141.58						\$	(771.42)	\$	588.07	\$	(83.35)
23	PALM TERRACE	\$	(8,764.00)			\$	1,359.30						\$	(7,404.70)	\$	8,136.99	\$	734.29
24	PARK MANOR	\$	(486.00)			\$	63.08						\$	(422.92)	\$	534.94	\$	112.02
25	POINT O' WOODS	\$	(1,192.00)			\$	95.25						\$	(1,096.75)	\$	1,233.57	\$	136.82
26		\$	(2,620.00)			5	314.32						\$	(2,305.68)	\$	2,191.60	\$	(114.08)
27	SILVER LAKE OAKS	\$	(222.00)			\$	34.57						\$	(187.43)	\$	267.05	\$	79.62
28	SOUTH FORTY	\$	(1,420.00)			\$	164.70						\$	(1,255.30)	\$	1,443.01	\$	187.71
29	SUGAR MILL	\$	(5,338.00)			\$	810.35						\$	(4,527.65)	\$	4,839.62	\$	311.97
30	SUGARMILL WOODS	\$	(25,416.00)			\$	3,450.03						\$	(21,965.97)	\$	27,900.58	\$	5,934.61
31	SUNNY HILLS	\$	(1,614.00)			\$	122.39						\$	(1,491.61)	\$	1,740.66	\$	249.05
32	SUNSHINE PARKWAY	\$	(3,532.00)	\$	10,435.47	5	252.84						\$	7,156.31	5	(7,209.55)	\$	(53.24)
33	UNIVERSITY SHORES	\$	(49,793.00)	\$	121,359.48	\$	6,977.24						\$	78,543.72	\$	(61,732.86)	\$	(3,169.14)
34	VENETIAN VILLAGE	\$	(869.00)			\$	134.90						\$	(734.10)	\$	131.21	5	(602.89)
35	WOODMERE	\$	(19,099.00)			\$	3,225.61						\$	(15,873.39)	\$	16,192.46	\$	319.07
36		\$	(3,254.00)			\$	339.45						\$	(2,914.55)	\$	3,001.76	\$	87.21
	Total FPSC Present Uniform 10/	\$	(300,706.00)	\$	140,861.73	\$	42,845.69	\$	(35,796.44)	\$.	\$ -	\$ -	5	(152,795.01)	\$	176,223.25	\$	23,428.23

^{1/ &#}x27;Indexing - Rate Change' is the amount of revenue attributed to annualizing rates which resulted the the 1994 Index and Pass through filing. This column accounts for the difference between the annualized indexed revenues and the revenues billed in effect prior to the indexing.

^{2/ &}quot;Catch-Up Billing" is the amount of revenue attributed to the difference between booked and annualized revenues as the result of having an extra billing cycle (consumption only) in 1993 in order to have our read date and bill date fall within ten days of one another. Some of these bills were booked in January of 1994 which is not reflected in our annualized revenues.

^{3/ &}quot;Excess Refund Accrual" is the amount of revenue attributed to an over accrual of refund amount made for Docket No. 920199-WS.

^{4/ &}quot;Zero Usage" amounts are billing adjustments such as credits, debits for back bills, etc. These adjustments have no associated usage on the billing analysis, but have revenues shown on our books.

^{5/ &}quot;Out of Period Adjustments" are zero usage type of adjustments that posted in 1994 to correct for a prior calendar year.

^{6&#}x27; "Billing Cycle Conversions" relates to revenues associated with conventing the billing cycle from bi-monthly to monthly for Tropical Isles sewer customers in 1994.

^{7/ &}quot;Rate Miscodes" relates to an emoneous irrigation charge to a Marco Shores customer that was not corrected in the billing system or general ledger. However, this was corrected in the billing analysis.

^{8/ &}quot;Total Adjustments" is the sum of columns 1 - 7.

^{9/ &}quot;E2-1 Difference" is the difference between total revenues and total booked revenues for the E2-1 Schedule.

^{10&#}x27; Total may not tie to other schedules due to rounding at the plant level vs. the summary level.

THIS PAGE INTENTIONALLY LEFT BLANK

FPSC

Company: SSW FPSC Jurisdiction/ Present Non-Uniform Docker No: 950455-WS Schedule Year Ended 12/31/94 Water [] Wastewate(x) Interint [Final] Historica(x) Projected [] FPSC Uniform] FPSC Non-uniform(x)

SCHEDULE: E2-3 Page 1 of 1 Preparer: Bencini Recap Schedules: E2-1, E2-2

Explan	nation: Provide a schedule to reconcile the difference	belween	calculated and boo	ked revenues.													
			(1)	(2)		(3)	-(4	4)	(5)	 (6)	(7)		(8)		(9)		(10)
Line No.	PLANT	RA	INDEXING- TE CHANGE 1/	CATCH UP BILLING 2/	REI	CESS FUND RUAL 3/		ERO	OUT OF PERIOD ADJUSTMENTS 5/	BILLING CYCLE IVERSIONS &	RATE MISCODES 7/	AD	TOTAL JUSTMENTS IV	Off	E2-1 FERENCE 9/	١	EXPLAINED FARIANCE AMOUNT
	DEEP CREEK ENTERPRISE UTIL, CORP. LEHIGH	\$ \$	(463.813.00)									\$	(463,813.00)	S	467,022.36 308.84 23,305.74	\$	3,209.36 308.84 23,305.74
	MARCO ISLAND TROPICAL ISLES	Š	57,486.00 (307.00)							\$ 2,849.00		\$	57,486.00 2,542.00	\$ \$	(53,221.74) (2,305.87)	\$ \$	4,264.26 236.13
	Total FPSC Present Non-Uniform	\$	(406.634.00)	3 .	Š		\$		\$.	\$ 2 849 00	1 .	\$	(403 796 00)	-	A35 100 33	3	31 304 33

- 1/ "Indexing Rate Change" is the amount of revenue attributed to annualizing rates which resulted the the 1994 Index and Pass through filling. This column accounts for the difference between the annualizing rates which resulted the the 1994 Index and Pass through filling. This column accounts for the difference between the annualizing rates which resulted the the 1994 Index and Pass through filling. This column accounts for the difference between the annualizing rates which resulted the the 1994 Index and Pass through filling. This column accounts for the difference between the annualizing rates which resulted the the 1994 Index and Pass through filling. This column accounts for the difference between the annualizing rates which resulted the the 1994 Index and Pass through filling.
- 2/ "Calch-Up Billing" is the amount of revenue attributed to the difference between booked and annualized revenues as the result of having an extra billing cycle (consumption only) in 1993 in order to have our read date and bill date fall within ten days of one another. Some of these bills were booked in January of 1994 which is not reflected in our annualized revenues.
- 3/ "Excess Refund Accrual" is the amount of revenue attributed to an over accrual of refund amount made for Docket No. 920199-WS.
- 4/ "Zero Usage" amounts are billing adjustments such as credits, debits for back bills, etc. These adjustments have no associated usage on the billing analysis, but have revenues shown on our books,
- 5/ "Out of Period Adjustments" are zero usage type of adjustments that posted in 1994 to correct for a prior calendar year.
- 6/ "Biffing Cycle Conversions" relates to revenues associated with converting the biffing cycle from bi-monthly to monthly for Tropical Isles sewer customers in 1994
- 7/ "Rate Miscodes" relates to an erroneous irrigation charge to a Marco Shores customer that was not corrected in the billing system or general ledger. However, this was corrected in the billing analysis.
- 8/ "Total Adjustments" is the sum of columns 1 7.
- 9/ "E2-1 Difference" is the difference between total revenues and total booked revenues for the E2-1 Schedule.

THIS PAGE INTENTIONALLY LEFT BLANK

SOUTHERN STATES UTILITIES, INC. RESPONSE TO FPSC DEFICIENCY LETTER DATED 7/10/95 DOCKET NO.: 950495-WS

REQUESTED BY:

FPSC

SET NO:

1

DOCUMENT REQUEST NO:

7

ISSUE DATE:

07/10/95

PREPARED BY:

Charles M. Bliss

DOCUMENT REQUEST:

7

Volume VIII, Book 1 of 4, page 87. Pursuant to Rule 25-30.565(4)(k), Florida Administrative Code, the company did provide an estimate of the contributed property, but did not provide a description of this property.

RESPONSE:

7

Attached is a copy of revised page 87 dated 7/14/95, Volume VIII, Book 1 of 4 identifying in footnote 1 the description of the projected contributed property.

REPLACEMENT PAGES FOR VOLUME VIII, BOOK 1 OF 4

OUTSTANDING DEVELOPER AGREEMENTS & PROJECTED PROPERTY CONTRIBUTIONS

Company: SSU

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.

Page 1 of 1
Preparer; Bliss

	(1)	(2)	(3)	(4)	(5) ESTIMATED VALUE OF WATER	(6) ESTIMATED VALUE OF WASTEWATER	(7) ESTIMATED VALUE OF TOTAL	(8) DESCRIPTION OF PROJECTED
Line		AGREEMENT	WATER	WASTEWATER	CONTRIBUTED	CONTRIBUTED	CONTRIBUTED	CONTRIBUTED
No.	PLANT/DEVELOPMENT	DATE	ERC	ERC	PROPERTY	PROPERTY	PROPERTY	PROPERTY
	AMELIA ISLAND							
1	Amelia Island Company	1/28/91	30	30	\$12,406	\$11,045	\$12,436	(1)
2	Dunes Club Company	7/9/83	257	257			, ,	***
	BEACON HILL					,		
3	Batia Ben Porat	12/7/94	83	83	\$43,419	\$38,656	\$43,502	(1)
4	Fort Cappedge Prop.	4/22/94	736	736	\$68,230	\$66,266	\$68,966	(1)
	BURNT STORE							
5	First Fla. Ltd. Partnership	11/30/90	76	•	\$37,216	\$0	\$37,216	(1)
6	Florida Design	3/3/92	160	160	\$80,636	\$71,791	\$80,796	(1)
	DELTONA							
7	Hallmark Builders, INC.	4/15/91	69	83	\$31,014	\$38,656	\$31,097	(1)
8	Hallmark Builders, INC.	9/8/94	166	166	\$80,636	\$77,313	\$80,802	(1)
9	Pinnade Invst. Ptrs. Inc.	2/2/89	195	195	\$0	\$0	\$195	(1)
10	Zev Cohen & Associates	10/14/94	40	40	\$0	\$0	\$40	(1)
	LEHIGH						,	
11	Schriener Enterprises	12/15/94	36	29	\$0	\$0	\$29	(1)
	MARCO							
12	Deltona Corp.	11/6/89	36	36	\$0	\$0	· \$36	(1)
13	Elizabeth Jason Corp.	11/15/93	30	30	\$12,406	\$11,045	\$12,436	(1)
	SUNSHINE PARKWAY							
14	Dale Dewitt	6/19/94	92	92	\$0	\$0	\$92	(1)
	WOODMERE							
15	Reddi Point LTD.	12/6/87	439	439	\$173,677	\$165,671	\$174,116	(1)
16	W,A, Properties, INC.	11/19/89	73	73	\$24,811	\$22,089	\$24,884	(1)

⁽¹⁾ It is projected that the contributed property will consist of water distribution lines and appurtenances (i.e. valves, fittings, hydrants, etc.) and wastewater collection lines, pumping stations, force mains, and appurtenances (i.e. manholes, fittings, valves, control panels, etc.). The value of which has been estimated based on the average of the value of the contributed property from the three prior years (1992 through 1994).

THIS PAGE INTENTIONALLY LEFT BLANK

SOUTHERN STATES UTILITIES, INC. RESPONSE TO FPSC DEFICIENCY LETTER DATED 7/10/95 DOCKET NO.: 950495-WS

REQUESTED BY:

FPSC

SET NO:

1

DOCUMENT REQUEST NO:

8

ISSUE DATE:

0

PREPARED BY:

07/10/95 Charles M. Bliss

DOCUMENT REQUEST:

8

Volume VIII, Book 1 of 4, page 89. The utility did not provide a timetable for the proposed plant expansions pursuant to Rule 25-30.565(4)(0), Florida Administrative Code.

RESPONSE:

8

Attached are the current timetables for the proposed plant expansions in revised pages 89 - 100, dated 7/14/95, Volume VIII, Book 1 of 4 of the MFRs.

REPLACEMENT PAGES FOR VOLUME VIII, BOOK 1 OF 4

SCHEDULE NO. 16

DETAIL CONTAINING

PROPOSED PLANT EXPANSIONS

SOUTHERN STATES UTILITIES, INC. CAPITAL AUTHORIZATION REQUEST

LEHIGH WTP LIME SOFTENING OPTION (0.5 MGD)

NARUC	Conceptual Cost Estimate	<u>Each</u>
Unclassified	Design	\$83,000
Unclassified	Permitting	6,000
Unclassified	Bid & Award	2,000
320.3	Filters	330,000
320.3	Media	25,000
320.3	Surface Wash	46,000
320.3	Backwash Pumping	62,000
304.3	Wash Water Surge Basin	182,000
320.3	Chlorine Feed System	20,000
	H.S. Pumps	60,000
320.3	Alum. Feed System	29,000
320.3	Sodium Hydroxide System	21,000
320.3	Polymer Feed System	21,000
320.3	Rapid Mix G=600	19,000
320.3	Flocculation G=50	85,000
330.4	Storage Tank 0.5 MGD	260,000
310.2	Generator 200 KW	39,000
304.3	Building	90,000
304.3	Electrical Contingency	83,000
	Construction Subtotal	1,372,000
	Contingency	137,000
	Engineering Total	<u>91,000</u>
	PROJECT TOTAL	\$1,600,000

This is a conceptual estimate based on information provided by the Engineering Department based on projected growth.

R. A. Terrero, P.E.

Registered Engineer 21076

	EARLY	EARLY	-					199	7						Ι.						991									_				19						
PRJN	START	FINISH	J	F	М	Α	М	J	J	A S	3	0	N	D	J	F	М	A	М	J		J ,	A	S	0	N	D	J	F	1	4	A	M	J	J	A	S	0	N	D
			Lel	igh	ا - ا	WT	P Li	me	Sof	teni	ing	, (0.5	MG	D)																	١								
			-		Pre	lim	ina:	ry I) Des:	ign		-							Ì													ı		ì	. !					
97CSBBB	3MAR97	25APR97							1				;								ł												Ì							
97CSBBB	28APR97	15AUG97] I	Deta	il	Des	ign 	-																								}					
										Sub	mi	t	for	Pe	rmi	ts								ļ				Ì			Ì							Ì	•	
97CSBBB	18AUG97	7NOV97							İ	<u> </u>	$\overline{}$	- 1	ز	Bid	1 &	Ì Aw.	 ard		İ				İ	į				İ				Ì		į						
97CSBBB	1DEC97	23JAN98													رَ																									
			1													Ċon	st	uct	t.		ł																			j
97CSBBB	26JAN98	4SEP98						-			+		_		 	\vdash	1	-	- -	_	T	Ŧ	7	Cle	ar	anc	e	-	+	+	+	\dashv			-		ļ		 	
97CSBBB	7SEP98	300CT98					ŀ			i						E														İ										
		3000000																			ŀ					n s	erv 	/ic	2											1
97CSBBB		300CT98	-																		Ì					Clo	se	Ou	ţ											l
97CSBBB	2NOV98	27NOV98																																						
												;																												
								į																								ŀ								
														ļ																										
								·	İ															Ì														ĺ		
																												-												
															İ															İ					-		9	١		
									İ							1																ı			1,1	"ما		**	ئ [
																																	•		(6,	١,		\ .	V
										ļ											-								ļ				_	١,	_			$\left \cdot \right $	1	1
																																		[]				2	V.)
										}																								ر ــــــــــــــــــــــــــــــــــــ			\mathbb{N}	1	\mathbb{R}	Κ,
									-										İ																*		M	ſŅ	7,7	1
											١																									T.	E	15	1/1,	Ì
			J	F	М	A	М	Ĵ	J	A	s	0	N	D	J	F	M	A	+1	м .	7	J	A	S	ō	N	D	J	F	+	М	A	M	J		A	S	0	N	D
					**********	·		19													199	8												19	99					_
Plot Date	11,701,95	(Act	LVIEY P	r/Earl	ly Date									Dra	al i	nir	arv	5.	he	dul				•		Sheet	1 -	of												
Data Date Project Start Project Finish	11JUL95 11JUL95 1 27NOV98	CY Pro	itical Ac ograna Ba iuntone/I	errity er Plag Ac	(Elejty	,											y	50	اناددد		-								Da	té			Revi	s i on			Chec	ked	Appro	ved
(c) Primavera															Sou	the	ern	Re	gio	n																				

SOUTHERN STATES UTILITIES, INC. CAPITAL AUTHORIZATION REQUEST

LEHIGH 0.5 MGD WWTP

<u>NARUC</u>	Conceptual Cost Estimate	<u>Each</u>	<u>1988</u>
Unclassified	Engineering & Design	\$150,000	\$30,000
Unclassified	Permitting	20,000	3,000
Unclassified	Bid & Award	3,000	1,000
354.4	Preliminary Treatment	75,000	16,000
371.3	Influent Pumping	75,000	16,000
354.4	Flow Equalization	150,000	32,000
380.4	Activated Sludge	150,000	32,000
380.4	Clarification	125,000	26,000
380.4	Aerobic Digestion	125,000	26,000
380.4	Filtration	150,000	32,000
380.4	Clarification	150,000	32,000
354.4	Lab/Maintenance Building	150,000	32,000
371.3	Outfall Pumping	150,000	32,000
389.4	Piping	100,000	21,000
389.4	Electrical	<u>170,000</u>	36,000
	Construction Total	1,570,000	333,000
	Construction Contingencies	157,000	33,000
	Engineering Total	<u>173,000</u>	<u>34,000</u>
	Project Total	\$1,900,000	\$400,000

This is a conceptual estimate based on information provided by the Engineering

Department based on projected growth.

R. A. Terrero, P.E.

Registered Engineer 21076

	EARLY	EARLY						19	97		•			· · ·	T				•		19	98		_							·			19	99					_
PRJN	START	FINISH	J	F	М	À	М	J	J	A	s	0	N	D		J :	F	M	Α	М	J	J	A	S	0	Ñ	I) .	7	F	М	A	М		J	A	S.	0	N	ř
			Le	l hig l	h - I	0.	I 5 M i	GD	WWI 	'P E	I Exp.																											ŀ		
98CSBBB	1JUN98	24JUL98																			Pre				De										:					
98CSBBB	27JUL98	13NOV98																					Det	ai] 	L De	\Box													İ	
98CSBBB	16NOV98	5FEB99																									Sub	m1 C		-	Per 									
98CSBBB	8FEB99	2APR99	-																			;							ļi		3 E		ard st:							
98CSBBB	5APR99	150CT99		<i>.</i>			_			-			-			1						ļ									_					<u> </u>	1	<u></u>		
98CSBBB	1800799	12NOV99																																				Cle [In :	ear	
98CSBBB		12NOV99																																					\Diamond	1
98CSBBB	15NOV99	10DEC99	1																																				jse [۲
			J	F	M	A	M	J	J	A	s	0	И	D		J 1	-9	M	Α	М	J	J	A	S	0	N			T. P. T. T. S. S. S. S. S. S. S. S. S. S. S. S. S.	F	М	A	М		0				N C L L L L L L L L L L L L L L L L L L	
									97						Ĭ					-		98		1.		1.		Τ,		l		**	••	19				T.	1.4	_ <u>_</u>
Plot Date Data Date Project Start Project Finish		Act	tivity Bm Stical Ac Ogrees Ba Smilleriche/P	r/Harl tivity r lag &c	y Dele	•										mir				edu .on	le					Mas	. 1	of		uta			Revii				Chec	ked	Appro	

LEHIGH WELL FIELD (0.5 MGD)

NARUC Unclassified Unclassified Unclassified	Conceptual Cost Estimate Design Permitting Bid/Award	Each \$ 58,000 10,000 3,000
	Construction:	
307.2	Drill Wells	150,000
311.2	Install Pumps/Piping	150,000
310.2	Generators/Transfer/Electrical	90,000
310.2	Construction Subtotal	390,000
	Contingency, 10%	39,000
	Construction Total	429,000
	Engineering Total	71,000
	PROJECT TOTAL	\$500,000

This is a conceptual estimate based on information provided by the Engineering Department based on projected growth.

R. A. Terrero, P.E.

	EARLY	EARLY	-				1	996						1					19	97					··	r —					19	9.0					
PRJN	START	FINISH	J	F	М	AII		J	A	S	0	N	D	J	F	М	A	М	J		A	Ś	0	N	D	J	F	М	Ā	М			A	S	0	N	D
			Lei	hia)	1	Well	l Fie	, a		1			1	1										1													\neg
					ļ	- 1		!								ļ								ĺ													
					Pre.	limi	náry	De:	sig:	n																				1							
96CSAAA	4MAR96	26APR96				-1		1_	١.																												
96CSAAA	201000	16341606				De De	etai.	L De	sig	n 						i						•															
JOCSKAA	29APR96	16AUG96					T	ī	٢.	ubm		 	, Do	-								ŀ															
96CSAAA	19AUG96	31JAN97							٦	CLDIII	11	101		TILL	LS												}										1
		31074137							-	Ī		Ī	1	1	Bio	 d &	Δwa	ırd																1			
96CSAAA	3FEB97	28MAR97				İ				Ì	İ		İ	ĺ	F	٦					ĺ	ĺ			İ	į	ļ				İ		İ		İ		
									İ								Con	str	uct						•		1										
96CSAAA	31MAR97	12SEP97			İ		1														<u>' </u>		1			ļ											
			1	\Box			7	T			<u> </u>	<u> </u>										C	lea:	↓ ran	e e	 -			 				 				一
96CSAAA	15SEP97	7NOV97				İ]		ĺ	İ		i								
																								In	Ser	vic	e										
96CSAAA		7NOV97																					1	\Diamond													
															l									Cl	ose	ຸ່ດນ	t								i		
96CSAAA	10NOV97	2JAN98						Ì															}	╽└		ļ	İ										
								İ							ĺ	ļ					ł			i													
					ľ			1				-														1											
							ŀ																														
										İ						ĺ																					- 1
					i									İ																			ĺ				
							1																														
						Ì			İ																				١								
											İ																								/.		\neg
			i				Ì																								4				$ \cdot $	į	М
									1				ĺ																			٠,			-	Ι, Ν	[]
						ŀ																										٩.			7.1	l	- 1
						-																	1							1		, .	h	\mathbf{Y})	۲۵	
								ĺ					ĺ																			() ()	1)		\	$I_i I_i$	45
					1																											Ţ	}	λ. Ι	11/2	1	54
										1																						'	$ \cdot $		W		
			J	F	М	AN	ı j	J	A	s	Ö	N	D	J	F	М	A	М	J	J	A	S	0	N	D	J	F	M	A	м	J	J	A	5	0	N	D
								96		1			_		— .i	l			19												19			1			\dashv
		1				7.																															\Box
Plot Date Data Date	11JUL95	Act	itical Act	r/Eurly tivity	Dates								Pre	lim.	ina	ry	Sch	edu	le					lheet.	1 00	,				-	,						
Project Start Project Finish	11JUL95 2JAN98	◇ / # #II	green #1; lestons/Fi	lag Act	Lvity																						Date	+=		Revio	100			Check	•4 /	pprov	DG
(c) Primavera 5	vetums, Inc												S	out	her	n F	egi	on								Ì		1=				==			==		
(c) Primavers 5	yetams, Inc.																																				

DELTONA LAKES - WELLS #38 AND #39 (1 MGD Each)

NARUC Unclassified Unclassified Unclassified	Conceptual Cost Estimate Design Permitting Bid/Award	Each \$ 13,000 5,000 2,000
	Construction:	
307.2	Drill Wells	35,000
311.2	Install Pumps/Piping	45,000
310.2	Generators/Transfer/Electrical	60,000
304.2	Buildings/Chlorination	<u>69,000</u>
	Construction Subtotal	209,000
	Contingency, 10%	<u>21,000</u>
	Construction Total	230,000
	Engineering Total	<u>20,000</u>
	PROJECT TOTAL	\$250,000

This is a conceptual estimate based on information provided by the Engineering Department based on projected growth.

R. A. Terrero, P.E.

	EARLY	EARLY						19	96											19	97											19	98				
PRJN	START	FINISH	J	F	М	A	М	J	J	A	S	0	N	D	J	F'	М	A	М	J	J	A	S	0	Ñ	D	J	F	М	A	М	J	J	Α	S	0	N
			De:	ļto	na	Lak	es	- W	ell	s 3	8 &	. 39																									
																				Pre	lin	 nina	iry	Des	igr	1											
97CCAAA	2JUN97	25JUL97																			\square			_													
97CCAAA	28JUL97	170CT97																			[Det 	ail 				-	Da	rmi	+ 6		·					
97CCAAA	200CT97	3APR98																						C	T	J	101	l I]			١,				
97CCAAA	6APR98	29MAY98	_																											E	1 &	ı					
97CCAAA _	1JUN98	18SEP98	ļ	ļ	ļ	ļ	ļ	ļ																								Con	lst.	ruct			
97CCAAA	21SEP98	13NOV98																																	[1 1	ranc] ervi
97CCAAA		13NOV98																																			Se (
97CCAAA	16NOV9B	11DEC98																			٠																Ţ
						1																															
																:				'																	
									ļ																												
																																	•				
																																	1,1	1	1		1
																																	· .				ÝĮ
																						,										-		h A	18	Ŋ	1/2
																															1	لاور	l			\sum	
			7	Б	M	 	1,	-	-	2	S	0	N	D	J	F	м	P	М	+	7	h	s	0	N	D	-	F	М	7	<u> </u>	<u> </u>		1,,		<u>}.</u>	N
			3	r	I Pa	A	M		J 996	A	15	Γ.	T.14			<u>_</u>	rı	A	r1	J 19	J 97	A	Τ.] F	171	Α	М	J 19	J 98	GY:	[.s .	9	1 72
Plot Date	11JUL95	I			Luci	Т																			Sheat	1 0:	. 1										
Project Start Project Start Project Finish	11JUL95 11JUL95	Acti Catt	Lvity Ma Lical Ac gross Ma setons/F	ctivity of or Flag A	zy Det Y ctivit:	,								Pre	lim.	ina	ry	Sch	edu	le								Date			Revi:	ilon			Check	ked A	pprov
KINDECT FIRIED	1108038			-											Cent													F	-								

DELTONA LAKES - WELL #36 (1 MGD)

<u>NARUC</u>	Conceptual Cost Estimate	<u>Each</u>
Unclassified	Design	\$13,000
Unclassified	Permitting	5,000
Unclassified	Bid/Award	1,000
	Construction:	
307.2	Drill Wells	30,000
311.2	Install Pumps/Piping	36,000
310.2	Generators/Transfer/Electrical	47,000
304.2	Buildings/Chlorination	<u>52,000</u>
	Construction Subtotal	165,000
	Contingency, 10%	<u>16,500</u>
	Construction Total	181,500
	Engineering Total	<u>19,000</u>
	PROJECT TOTAL	\$200,500

This is a conceptual estimate based on information provided by the Engineering Department based on projected growth.

R. A. Terrero, P.E.

Registered Engineer 21076

June 23, 1995

	EARLY	EARLY					15	996					-						19	97											19	98					_
PRJN	START	FINISH	J	F	M J	A M		J	Ā	S	0	N	D	J	F	М	Α			J	A	S	0	N	D	J	F	М	A	М	J		Α	S.	0	N	D
			Del	lton	ıa La	kes] •	 ell	36																												
							Pr	 elin	 nina	rv	Des	ian																									
96CCAAA	390096	26JUL96					Ë			Ì		19.1																									
	-	· ·-	1			İ		Ì.	Deta	ail'	De	sigr	ı	Ì				İ	Ì																ĺ		
96CCAAA 2	29JUL96	180CT96							L		إل	ubm:		For	Pe		F 0																				
96CCAAA 2	210CT96	4APR97						İ			Č																										
								Ì					ĺ			İ	Bic	<u>.</u>	Awa	ard				Ì							İ				Ì		
96CCAAA	7APR97	30MAY97															<u> </u>	_	on	str	uct								:								
96CCAAA	2JUN97	19SEP97																Ì	-011	311																	
The second of the second distance to	tonical state of this to the owner																					(lea	rar	ice	 -				1	1						
96CCAAA 2	22SEP97	14NOV97	-																			L	i .		وء.	rvi:											
96CCAAA		14NOV97																						\Diamond													
and the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of th																								C	los	e o	ut										
96CCAAA	17NOV97	12DEC97	_																					Ŀ	ار												
																1															Ì						
																																			ĺ		
															-																						
		,																																			
													ŀ					İ																			
													İ																					$ \ \ $	$ \cdot $		ſ
																						ļ								'						Ϋ́	4
																															,		1	N	N	\{\{\	`
																		1												-	1 .		. /	V V	$' \setminus$	//	
																	1														, `	,		N	Ą	$\setminus \mid$	-
····	. 		-	_	14		1	-	-			N		7	-	v	,		7	Ŧ), h		т	B	M	3	M	7	,			•	, No.	,
			J	F	M Z	A M	_	J 996	A	S	Ö	N	D	J	F	M	A		19		A	S	L	N	D	J	F	M	A	M	J 19	J 98	A	Si	0	N	
nlat O-ta	1,501,95					T																		Sheet	1 0	, ,											_
Data Date 1 Project Start 1	1.JUL95 1.JUL95	Act Crl	lvity San Lical Res green Par entone/7	r/Berly tlyity r	pat se							Į	Prel	Limi	inai	ry :	Sch	edu]	le								Date	•		Rev	sion			Check	ed A	pprov	•
Project Finish 3	2DEC97	♥ //# HII	40 (ON 0/7)	1 og set	1-1CY								C	ent	ra]	l R	egi	on										\pm					=‡		=		=
(c) Primavera Syst	tems, Inc.																											Ξ									ĺ

BURNT STORE 0.25 MGD WWTP

NARUC	Conceptual Cost Estimate	<u>Each</u>
Unclassified	Engineering and Design	\$157,000
Unclassified	Permitting	20,000
Unclassified	Bid & Award	3,000
2544	Dudinings Teatment	65,000
354.4	Preliminary Treatment	•
371.3	Influent Pumping	65,000
354.4	Flow Equalization	140,000
380.4	Activated Sludge	100,000
380.4	Clarification	100,000
380.4	Aerobic Digestion	100,000
380.4	Filtration	150,000
380.4	Chlorination	150,000
354.4	Lab/Maintenance Building	100,000
371.3	Outfall Pumping	150,000
389.4	Piping	100,000
389.4	Electrical	<u>170,000</u>
	Construction Total	1,380,000
	Construction Contingencies	140,000
	Engineering Total	<u>180,000</u>
	PROJECT TOTAL	\$1,700,000

This is a conceptual estimate based on information provided by the Engineering Department based on projected growth.

R. A. Terrero, P.E.

G123/95

Registered Engineer 21076

June 23, 1995

	EARLY	EARLY						19	97						7						19	998												19	99					\Box
PRJN	START	FINISH	J	F	М	A	М	J	J	A	S	0	N	Ĺ		J	F	М	A	M					S	ő	N	D	J	F	М	A	М	J		A	S	0	N	D
			Bu	rnt	st	ore	<u> </u>	0.2	і 5 м	 GD	ww1	P.																												
	·· ·		-				Pr	 elir	nin	 ary	De	: sig	jn Jn				1																		1	1	1			[
97CSAAA	5MAY97	27JUN97]										Ì						į																
97CSAAA	30JUN97	170CT97							Det	ail	De	si	gn I		Ì											ŀ														
J/CSAAA									l		Ī	T	¦ Subi	mit	f (or	Per	rmi	ts					ŀ																
97CSAAA	200CT97	9JAN98						1	1			[7	\supseteq		1	1							1		1										1			
97CSAAA	1278868	6MAR98						İ			İ					Bid	i &	Aw	ard	l			Ì	Ì			ĺ			ĺ			Ì					ĺ		
37CSAAA	12070196		-				ļ								1	Ī		Cor	ıst	ruc	t			ľ							ĺ				İ	}				
97CSAAA	9MAR98	160CT98																			<u> </u>	<u>'</u>			<u>!</u>)				İ										
0700333	1000000	1 200114 0													1											Ç1	ear	an	ce					1-		1				
97CSAAA	190CT98	13NOV98	-																							L	J In	Ser	vio											
97CSAAA		13NOV98																								<	$\overline{>} $													
0.7.00	4.533044	4																									<u>cl</u>	ose	01	μt										
97CSAAA	16NOV98	11DEC98	-																					1			-	ָ נ							Ì		}			
																ł										İ	İ							İ						
																			İ																		ĺ.,			
}																١	1								1	١					1									
																İ								Ì														ļ		
																	1	i																	ł			ĺ		
				li																							İ			•						ļ.,		· .		
																١			١							Ì	Ì	١								١,٠١	1	\		
																ļ	١																	į),	•	$ \ $	\	٠, ١	Ľď
																	ļ																4	,,:	*(,			\	1.	γ_{l}
					:																	Ì											,				4	Y	\mathcal{V}	(4)
t 						١١											Ì	1																1:	j,	1). M	Į,	11	$ \cdot $
																											i							خدا	3.	1	V	4	M	
			-	-	34	Ļ			- -		Ļ			-				,,,				L							<u></u>		_							`		
			J	F	М	A	M	J 19	J 97	A	s	0	N	D	+	J]	F	М	A	М		J 198	A		3 0	, [N	D	J	F	М	A	М	J 19	J 99	A	S	ם	N	D
Plot Date	11,501,95										_																	i of			_									
Data Date Project Start	11JUL95 11JUL95	Acti Crit	ivity Ba Scal Ac pract Ba setoce/F	r/Rari) Livity	y Date	•								Pr	eli	mi	nar	y :	Sch	edu	le					-04		, 91	•	Date			ževi	sion			Check	ed] ;	Appro	ved
Project Finish	11DEC98	Ø ∕₽ Bite	et (10 e / 3	ing Act	LIVITY										Soi	սեհ	er	n R	egi	on											I				_		_			\equiv i
(c) Primavers S	ystems, Inc.																		-51												-					_		=		_

BURNT STORE R.O. WTP (0.25 MGD)

NARUC	Conceptual Cost Estimate	<u>Each</u>
Unclassified	Engineering and Design	\$50,000
Unclassified	Permitting	10,000
Unclassified	Bid & Award	2,000
Unclassified	Mobilization	10,000
	Building	
	Pre-treatment	125,000
320.3	Cartridge Filters	10,000
339.3	Piping and Valves	15,000
	Pre-treatment Subtotal	25,000
320.3	Cleaning and Chemical Systems	10,000
	Membrane Process	
311.2	Membrane Feed Pumps	20,000
320.3	Membrane Pressure Vessels	30,000
321.3	Membrane Elements	70,000
339.3	Piping and Valves	<u>10,000</u>
	Membrane Process Subtotal	130,000
	Concentrate Pumping Station	
320.3	Pump	15,000
339.3	Piping and Valves	<u>5,000</u>
	Concentrate Pumping Station Subtotal	20,000
389.4	Electrical	40,000
389.4	Instrumentation	<u>40,000</u>
	Construction Subtotal	400,000
	Construction Contingency	40,000
	Engineering Total	<u>62,000</u>
	PROJECT TOTAL	\$502,000

This is a conceptual estimate based on information provided by the Engineering Department based on projected growth.

R. A. Terrero, P.E.

6/23/91

Registered Engineer 21076

June 23, 1995

	EARLY	EARLY						19	97												19	98						7						1	999	9					
PRJN	START	FINISH	J	F	М	A	М	J	J	À	S	0	N	D	J	F	ŀ	1	A	М	J	J	A	s	С	1	1	Ď	J	F	М	A	М	Ĵ	i	J	A	S	0	N	D
			Bus	rnt 	St	ore	 - 	0.2	5 M	GD	RO	WTE) Ex	 кр. 																											
98CSAAA	4MAY98	26JUN98																	j	Pre				De																	
98CSAAA	29JUN98	160CT98	_							!													.aı	1 D))		or	De	rmi	ta									
98CSAAA	19OCT98	BJAN99																									T	- I]			 var	4								
98CSAAA	11JAN99	5MAR99]	nst		ct							
98CSAAA	8MAR99	20AUG99	-		-	-			_					-		-	1	4	_			-				+	-	_			Ĕ	1	T	Ť	- <u>'</u> -	-		lea	aras	nce	-
98CSAAA	23AUG99	150CT99																																						er	710
98CSAAA		150CT99																			3																		$ \diamondsuit $		
98CSAAA	180CT99	12NOV99																												1											
			J	F	М	A	M	_	J	A	S	0	N	D	3		7 1	M	A	М	J		A	S			N	D	J	P	M	A	M		_		A	s		N	こと
								_	97					_								98	•	_										1	999	9			-	*	_
Plot Date Date Date Project Start Project Finish (c) Primavera S	12NOV99	Crit	lwity Ma tion3 Ac grade Ma estons/P	tivit	v	ĺ									eli											ob.	et T	l of	-	Date			Rev	da loc			1	Chec		Аррго	ved

WOODMERE 0.5 MGD WWTP

<u>NARUC</u>	Conceptual Cost Estimate	Each
Unclassified	Engineering & Design	\$200,000
Unclassified	Permitting	20,000
Unclassified	Bid & Award	3,000
354.4	Preliminary Treatment	100,000
371.3	Influent Pumping	100,000
354.4	Flow Equalization	200,000
380.4	Activated Sludge	200,000
380.4	Clarification	150,000
380.4	Aerobic Digestion	150,000
380.4	Filtration	200,000
380.4	Chlorination	200,000
354.4	Lab/Maintenance Building	200,000
371.3	Outfall Pumping	200,000
389.4	Piping	200,000
389.4	Electrical	<u>170,000</u>
	Construction Total	2,070,000
	Construction Contingencies	207,000
	Engineering Total	_223,000
	Project Total	\$2,500,000

This is a conceptual estimate based on information provided by the Engineering Department based on projected growth.

R. A. Terrero, P.E.

	EARLY	EARLY	F					000												\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \						1											
PRJN	START	FINISH	J	F	М	A	M	.996 J J	A	s !	0	N	D	J	F	М	A	M		997 J		S		N	ΤĎ	J	F	М	A	М		9 B	A	S	0	N	D
			พอ	odme	220		 -	IGD WW				-			<u> </u>	+	1	-	†	+	\top				1	+-	Ť		-	T	<u> </u>	 - -	1	-			-
			"00				1				ļ																										-
96CNAAA	CMANAC	00777706					Prel	imina:	ry I	Des	igr	1					İ																				
30CNAAA	6MAY96	28JUN96				ľ		⊸ Deta	;] ;]	De	sia	n																									
96CNAAA	1JUL96	1800796																				1	-	-												į	
			1								Si	ubn	iit	for	Pe	erm.	its							1						ļ							
96CNAAA	210CT96	7MAR97	-								L			 i	l	ا این	4	١,																			
96CNAAA	10MAR97	2MAY97	ļ								-						.u o] ^^\	ward				1														
			1	j	ĺ								ĺ			_		Īсо	nst	ruc	it.																
96CNAAA	5MAY97	6FEB98	ļ.,													<u> </u>	ļ		-1	+	,	+-		-		7	7.				ļ	<u> </u>	<u> </u>				
96CNAAA	9FEB98	6MAR98		۱	ļ						٠																C	lea:	rano 	ce 							
Joenner		OMAK 9 0	-		j			1					İ			İ											-	ا In	Ser	vic	e						
96CNAAA		6MAR98					İ			ı											Ì			Ì				\Diamond			1					İ	
0.66000000	044700	21000			ŀ																							C1	.ose	OL	it I						
96CNAAA	9MAR98	3APR98	-			ŀ				İ																		-	l I	•			1				
										ı								İ																			
																																	İ			Ì	
						ļ					į								ŀ																		
		•	}														ļ																		il	İ	
							-				-																						Ì		il		
					İ					-	ĺ											İ													il		İ
															ŀ											ŀ							ļ		il		
										-						1																ļ.,		ا م	\setminus		
																																, 4.		$ \lambda $	М		1
•					İ				j																										,)[Ţ,	Ŋ
						İ	į			Ì									İ	İ	1						İ						Λ.	2	$\sqrt{ }$	\mathcal{Y}	71
										Ì			ĺ			Ì					1				İ			Ì	İ				W	M	M	`\\ [°]	$\langle \cdot $
															-	Ì														\			///	1 N	${}^{\sim} {}_{\downarrow}$	111	`
																																	"	Γ	X	\	
			J	F	м	A	м ј	J J	A .	s	0	N	D	J	F	М	A	M	J	J	A	S	c	N	D	J	F	М	A	М	J	J	À	S	0	N	D
						,	1	996												97								1		•	19		\ <u>-</u>				\Box
Plot Date	11.JUL95	Acts	vity Ba	r/Barly	Deces	Τ-															••			Sheet	1	of L		-									\dashv
Data Date Project Start Project Finish	11JUL95 11JUL95 1APR98		icel Act rees Bar stame/P										Pre	Lim	ina	ıry	Sch	ıedı	ıle								Dat	7-		Revi	e i ca		Ŧ	Check	ă Te	pprov	a
													N	ort	hei	rn l	Reg	ion										-									
(c) Primavera :	Systems, Inc.																										F		_=								_1

MARION OAKS - WELL #7 (1.0 MGD)

Conceptual Cost Estimate	Each
Design	\$ 13,000
Permitting	5,000
Bid/Award	2,000
Construction	
Drill Wells	35,000
Install Pumps/Piping	45,000
Generators/Transfer/Electrical	60,000
Buildings/Chlorination	<u>69,000</u>
Construction Subtotal	209,000
Contingency, 10%	<u>21,000</u>
Construction Total	230,000
Engineering Total	<u>20,000</u>
PROJECT TOTAL	\$250,000
	Design Permitting Bid/Award Construction Drill Wells Install Pumps/Piping Generators/Transfer/Electrical Buildings/Chlorination Construction Subtotal Contingency, 10% Construction Total Engineering Total

This is a conceptual estimate based on information provided by the Engineering Department based on projected growth.

R. A. Terrero, P.E. 6/23/1

	EARLY	EARLY						19	96						1						19	97			-			Ţ					19	998					_
PRJN	START	FINISH	J	F	М	A	М			A	S	0	N	I	>	J	F	М	A	М	J		A	S	Ö	N	D	J	F	M	A	М			À	s	0	N	D
			Ma	rio:	n O	aks	1 -	Wel.	1 7																						T								
						1	1																																
96CWAAA	1APR96	24MAY96						nina	ı y	l l	191	1							- 1																				
								 Deta	ail	De.	 sig	m.																ł					1						
96CWAAA	27MAY96	16AUG96										-														İ							1						
							ł			s	ubn	úτ	to	r I	en	mit	:s																	1					
96CWAAA	19AUG96	31JAN97	_							L	!	1	1	<u> </u>	-	4												ļ											
96CWAAA	3FEB97	28MAR97														ŗ	Bid	- <u>&</u> -	Awa	rd																			
36CWAAA		28MAR9/	-													Ĺ	i		on.	2 f r	uct														İ				
96CWAAA	31MAR97	18JUL97					i											ĺ	-011	361	ucc										ŀ				ļ				
				1	1			-				·	+	+	$^{+}$	\dashv	\dashv					F 7	lea	ļ	l-ce	1	+	 	 		╁	+	+			\vdash		 	
96CWAAA	21JUL97	12SEP97				-																																	
																									Se	rvi	ce												
96CWAAA		12SEP97					ŀ																	\Diamond								ĺ							
96CWAAA	150000	1000007				1																		6	los	ė O	út !								İ				
JOCHAAA	15SEP97	100CT97	+		ŀ						ŀ					- }								-	7														
																1																							
																1			Į												,							İ	
																																			İ				
						i																																i	
																-	-					1								İ					ŀ				
																																				ļ †			
							İ							1																									
							Ì				İ						1										İ								14.	ا ل		ĺ	
																	ı		1														3				$\langle \cdot \rangle$	1	
														İ			Ì			ļ												} .		1	1	, , ,	١ ١		12
						ŀ	•						1						-															1.	-		()		J', l
!					İ		ř						1	i		ŀ	-		ļ							ŀ			l	ļ	1	,	1	-			\checkmark	${}_{\mathfrak{g}}\mathcal{V}$	1
									İ								-		Ì								ŀ		1			1	*	1.	1 ()		1/	7(
																			i					1	}	İ		}				' '				()	Ν,	$/l_c$	V
															1																				1.1	M	\ \ \	(1)	
																																		۴.	. '		()	` '	
			J	F	М	A	М	1 1		Α	S	0	N	Ι) (J	F	М	A	М	J		A	S	0	N	D	J	F	М	A	М		1	Α	s	0	N	D
			-					199	96												19	97						L					19	98					_]
Plot Date	11JUL95	Aet	ivity Re	r/sect	y Date									P:	. 2	!					7 -			-		Phent	, ,	, ,					-	-		-			
Project Star* Project Finish	11.JUL95 11.JUL95 300CT97	Cel	itical Ac ogrees Bu lastuna/P	tivity Dag Ac	zivity									Pr	eri	1M1	nar	у .	Sch	edu	те								Date			Rev	rion		7	Check	ed 1	ppro	ed .
															We	est	ern	ı Re	gi	n									_										
(c) Primavera S	ystems, Inc.	L																												Œ							= 1		

MARCO ISLAND ASR WELL (3.0 - 4.0 MGD)

<u>NARUC</u>	Conceptual Cost Estimate	<u>Each</u>
Unclassified	Engineering studies, permitting and analysis	\$180,000
Unclassified	Engineering data logging, testing (packer, aquifer, cyclical) and field reporting	180,000
Unclassified	Engineering design and final report	40,000
	Engineering Subtotal	400,000
307.2 307.2	Monitor Wells Drill and Test ASR Well	180,000 270,000
311.2	Injection Pump Station & Piping	110,000
311.2	Recovery Pumping Station & Piping	110,000
320.3	Pretreatment	150,000
	Subtotal	820,000
	Construction Contingencies	80,000
	Construction Total	900,000
	Engineering Total	<u>400,000</u>
	PROJECT TOTAL	\$1,300,000

This is a conceptual estimate based on information provided by the Engineering Department based on projected growth.

R. A. Terrero, P.E. 6/23/91

	EARLY	EARLY	-					19	97						_						1.9	98						1					19	99					
PRJN	START	FINISH	J	F	M	A	M	J	J	Α	S	0	N	D	J	F	7	4	A	М	J	J	A	S	0	N	D	J	F	M	A	М	J	J	A	Š	0	N	D
			Ма		1	sland					SR	We]	1																	-									
97CSCCC	3FEB97	28MAR97	_	Pr	eli	mina				'																													
97CSCCC	31MAR97	18ЛИЬ97	- -			Det	all	De	٦Ť		it	for	D.		its				İ																				
97CSCCC	21JUL97	7NOV97							Ĕ				֓֞֞֞֞֞֞֞֞֓֓֓֓֞֞֓֓֓֓֞֟֓֓֓֓֓֞֓֓֓֡֓֡֓֞֓֓֡֓֡֓֡֡֡֓		d &		ya ri	d									İ												
97CSCCC	1DEC97	23JAN98													T]	nst		at.																				
97CSCCC	26JAN9B	4SEP98				-					-		-		-		1	-		<u></u>		!	' 		ear			İ	ļ		ļ_								
9708000	7SEP98	300CT98)													
97CSCCC		3000798																							<	>	erv	-											
97CSCCC	2NOV98	25DEC98																									ise 	Out											
																	İ																						
													İ																										
				!																																٠ ۽ ا		,	
																																							J.
																																1						M	/ 1
													•				i												<u> </u>				1	-:		H	λ_0	1/1	
																																	,				1		
			J	F	М	A	М	J 199		A	S	0	N	D	J	P	М	7	A		J 19		A	S	0	N	D	J	F	М	Α		J 199		A	s	0	N	D
Plot Date	11JUL95		culvicy be	r/Pac	v p																					Shent	7 01	,,,											
Data Date Project Start Project Finish	11JUL95 11JUL95 25DEC98	Cr	ritical Ac rogress ba Lisstons/F	the its	,									Pre	lim	iin	ary	S	che	dul	.e								Date	-		Revis	Con		c	hecke	d A	prov	đ
(c) Primavera S	yetems, Inc.						Southern Region																																

THIS PAGE INTENTIONALLY LEFT BLANK

SOUTHERN STATES UTILITIES, INC. RESPONSE TO FPSC DEFICIENCY LETTER DATED 7/10/95 DOCKET NO.: 950495-WS

REQUESTED BY:

FPSC

SET NO:

1

DOCUMENT REQUEST NO:

9

ISSUE DATE:

07/10/95

PREPARED BY:

Charles M. Bliss

DOCUMENT REQUEST:

9

Volume VIII, Books 1, 2 and 3 of 4. These books contain pages and tariffs that do not include the correct meter installation charge for 3/4" meters and contain the wrong meter installation charges for 1", 1 1/2", 2" and over 2" meters.

RESPONSE:

9

Attached are revised Schedule No. 1 pages dated 7/14/95 for Volume VIII, Books 1, 2, and 3 reflecting the correct meter installation and service installation charges for 3/4", 1", 1-1/2", 2" and over 2" meters. Volume VIII, Book 4 of 4 relating to wastewater is correct as filed and therefore has not been revised. Also attached are revised water tariff sheets dated 7/14/95 for meter installation and service installation charges for conventional (pages 183, 184, 187 and 188) and reverse osmosis (pages 194 - 202) treatment.

REPLACEMENT PAGES FOR VOLUME VIII, BOOK 1 OF 4

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

Company: SSU / FPSC / Conventional

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 (a) Stand Alone	(3) Proposed Uniform	(4) Supporting Schedules
(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$219.00	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.08	Sch. 3 (w)
(2	!) Main Extension Charges:			
3	Per ERC - All Customers	N/A	\$298.00	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$ 3.27	Sch. 4 (w)
(3	i) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	ACTUAL COST	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4*	N/A	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	N/A	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	N/A	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	N/A	\$385.00	Sch. 5 (w)
0	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
(4	} Service Installation Charges:			
1	Per Connection - 5/8 " x 3/4"	ACTUAL COST	\$143.00	Sch. 5 (w)
2	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
13	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
7 (5)) Inspection Fee:	N/A	N/A	
8 To	otal Minimum Charges - (5/8" meter)	\$0.00	\$750.00	

⁽a) Refer to Tariff Tab for present stand alone rates, if any, for each plant.

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / FPSC / Conventional Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$35,967,048	\$60,426,869	\$6,801,551	\$8,819,741	\$112,015,209	Sch. 6 (w) p 1
2	Land	\$890,406				\$890,406	Sch. 6 (w) p 1
3	Depreciable Assets	\$35,076,642	\$60,426,869	\$6,801,551	\$8,819,741	\$111,124,803	
4	Accumulated Depreciation to Date	\$9,548,145	\$12,083,184	\$2,448,565	\$2,133,205	\$26,213,098	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$11,402,592	\$29,956,258	\$2,448,565	\$2,133,205	\$45,940,620	
6	Net Plant at Design Capacity	\$24,564,456	\$30,470,611	\$4,352,986	\$6,686,536	\$66,074,589	
7	Transmission & Distribution / Collection Lines		\$60,426,869			\$60,426,869	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			53.95%	
9	CIAC to Date	\$6,757,281	\$21,423,727	\$6,325,545	\$3,841,618	\$38,348,171	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$2,328,680	\$5,213,809	\$1,709,109	\$749,343	\$10,000,941	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$2,685,927	\$11,550,524	\$1,709,109	\$749,343	\$16,694,903	
12	Future Customers (ERC) to be Connected	3,874	35,509	0	0	23,705	Sch. 11 (w)
13	Composite Depreciation Rate	3.81%	2.33%			2.88%	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)
	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	32.77%	- ,
16	Requested Service Availability Charge Per ERC	\$219.36	\$297.45	\$90.00	\$143.00	\$749.81	Sch. 1 (w)
17	Level of CIAC at Design Capacity	19.94%	61.91%	N/A	N/A	56.38%	
18	Minimum Service Availability Charge Per ERC					\$672.41	
19	Level of CIAC at Design Capacity					53.95%	
20	Maximum Service Availability Charge Per ERC					\$1,341.03	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	108,939	134,615	96,140	96,140	125,035	Sch. 11 (w)
23	Current No. of Customers	105,065	99,106	96,140	96,140	96,140	Sch. 11 (w)
24	Annual Growth	2,792	2,792	N/A	N/A	2,792	Sch. 11 (w)
25	Calculation of Z	109	5,286	N/A	N/A	2,898	
26	Number of Years to Design Capacity	1.39	12.72	N/A	N/A	8.49	Sch. 11 (w)

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER FPSC REVERSE OSMOSIS TREATMENT

Company: SSU / FPSC / Reverse Osmosis 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 (a) Stand Alone	(3) Proposed Uniform	(4) Supporting Schedules
(1)	Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$1,250.00	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$ 4.61	Sch. 3 (w)
(2)	Main Extension Charges:			
3	Per ERC - All Customers	N/A	\$17.00	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$ 0.34	Sch. 4 (w)
(3)	Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	ACTUAL COST	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	N/A	\$110.00	Sch. 5 (w)
7	Per Connection - 1*	N/A	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2*	N/A	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	N/A	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
(4)	Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	ACTUAL COST	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4*	N/A	\$143.00	Sch. 5 (w)
13	Per Connection - 1*	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
17 (5)	Inspection Fee:	N/A	N/A	
18 To	ta! Minimum Charges - (5/8" meter)	\$0.00	\$1,500.00	

⁽a) Refer to Tariff Tab for present stand alone rates, if any, for each plant.

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / FPSC / Reverse Osmosis Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Plant	Main		Service		Supporting
No.	Test of Service Availability Charges	Capacity	Extension	Meters	Installation	Total	Schedules
1	Gross Book Value	\$47,180,080	\$6,118,276	\$1,427,318	\$1,886,396	\$56,612,070	Sch. 6 (w) p 1
2	Land	\$9,818,373				\$9,818,373	Sch. 6 (w) p 1
3	Depreciable Assets	\$37,361,708	\$6,118,276	\$1,427,318	\$1,886,396	\$46,793,697	
4	Accumulated Depreciation to Date	\$9,005,795	\$1,953,495	\$654,438	\$446,244	\$12,059,972	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$10,051,965	\$1,953,495	\$854,438	\$446,244	\$13,106,142	
6	Net Plant at Design Capacity	\$37,128,115	\$4,164,781	\$772,880	\$1,440,152	\$43,505,928	
7	Transmission & Distribution / Collection Lines		\$6,118,276			\$6,118,276	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			10.81%	
9	CIAC to Date	\$2,891,176	\$1,919,457	\$430,149	\$1,176,980	\$6,417,762	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$926,659	\$264,676	\$81,904	\$369,213	\$1,642,452	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$1,007,615	\$264,676	\$81,904	\$369,213	\$1,723,408	
12	Future Customers (ERC) to be Connected	174	0	0	0	154	\$ch. 11 (w)
13	Composite Depreciation Rate	4.63%	2.33%			4.36%	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	10.79%	, ,
16	Requested Service Availability Charge Per ERC	\$1,249.65	\$14.75	\$90.00	\$143.00	\$1,497.39	Sch. 1 (w)
17	Level of CIAC at Design Capacity	5.65%	39.73%	N/A	N/A	11.32%	
18	Minimum Service Availability Charge Per ERC					\$48.51	
19	Level of CIAC at Design Capacity					10.81%	
20	Maximum Service Availability Charge Per ERC					\$180,852.18	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	23,234	18,361	21,844	21,844	22,675	Sch. 11 (w)
23	Current No. of Customers	23,059	22,250	21,844	21,844	21,844	Sch. 11 (w)
24	Annual Growth	288	288	N/A	N/A	288	Sch. 11 (w)
25	Calculation of Z	3	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.61	0.00	N/A	N/A	0.54	Sch. 11 (w)

CONVENTIONAL TREATMENT

AVAILABILITY:

See Sheets Nos. 4.1 - 4.3 for List of Plants.

Meter Installation Charges:

Per Connection -	5/8" X 3/4"	\$90.00
Per Connection -	3/4"	\$110.00
Per Connection -	1"	\$140.00
Per Connection -	1-1/2"	\$300.00
Per Connection -	2"	\$385.00
Per Connection -	Over 2"	Actual Cost

Effective Date:

Ву:

CONVENTIONAL TREATMENT - METER INSTALLATION CHARGES

AVAILABILITY: List of Plants (Reference from Sheet No. 4.0)

		Previous	Previous	Previous
<u>Plant</u>	<u>County</u>	Sheet Numbers	Eff. Date	Order No.
Amelia Island	Nassau	2nd Rev. No. 4.0	Pending	Pending
Apache Shores	Citrus	2nd Rev. No. 4.0	Pending	Pending
Apple Valley	Seminole	2nd Rev. No. 4.0	Pending	Pending
Bay Lake Estates	Osceola	2nd Rev. No. 4.0	Pending	Pending
Beacon Hills	Duval	2nd Rev. No. 4.0	Pending	Pending
Beecher's Point	Putnam	2nd Rev. No. 4.0	Pending	Pending
Buenaventura Lakes	Osceola	2nd Rev. No. 4.0	Pending	Pending
Carlton Village	Lake	2nd Rev. No. 4.0	Pending	Pending
Chuluota	Seminole	2nd Rev. No. 4.0	Pending	Pending
Citrus Park	Marion	2nd Rev. No. 4.0	Pending	Pending
Citrus Springs	Citrus	2nd Rev. No. 4.0	Pending	Pending
Crystal River Highlands	Citrus	2nd Rev. No. 4.0	Pending	Pending
Daetwyler Shores	Orange	2nd Rev. No. 4.0	Pending	Pending
Deep Creek	Charlotte	2nd Rev. No. 4.0	Pending	Pending
Deltona	Volusia	2nd Rev. No. 4.0	Pending	Pending
Dol Ray Manor	Seminole	2nd Rev. No. 4.0	Pending	Pending
Druid Hills	Seminole	2nd Rev. No. 4.0	Pending	Pending
East Lake Harris Estates	Lake	2nd Rev. No. 4.0	Pending	Pending
Enterprise	Volusia	2nd Rev. No. 23.0	N/A	N/A
Fern Park	Seminole	2nd Rev. No. 4.0	Pending	Pending
Fern Terrace	Lake	2nd Rev. No. 4.0	Pending	Pending
Fisherman's Haven	Martin	2nd Rev. No. 4.0	Pending	Pending
Fountains	Osceola	2nd Rev. No. 4.0	Pending	Pending
Fox Run	Martin	2nd Rev. No. 4.0	Pending	Pending
Friendly Center	Lake	2nd Rev. No. 4.0	Pending	Pending
Geneva Lake Estates	Bradford	2nd Rev. No. 4.0	Pending	Pending
Golden Terrace	Citrus	2nd Rev. No. 4.0	Pending	Pending
Gospel Island Estates	Citrus	2nd Rev. No. 4.0	Pending	Pending
Grand Terrace	Lake	2nd Rev. No. 4.0	Pending	Pending
Harmony Homes	Seminole	2nd Rev. No. 4.0	Pending	Pending
Hermits Cove	Putnam	2nd Rev. No. 4.0	Pending	Pending
Hobby Hills	Lake	2nd Rev. No. 4.0	Pending	Pending
Holiday Haven	Lake	2nd Rev. No. 4.0	Pending	Pending
Holiday Heights	Orange	2nd Rev. No. 4.0	Pending	Pending
Imperial Mobile Terrace	Lake	2nd Rev. No. 4.0	Pending	Pending
Intercession City	Osceola	2nd Rev. No. 4.0	Pending	Pending
•			9	

Effective Date:

Ву:

CONVENTIONAL TREATMENT

AVAILABILITY:

See Sheets Nos. 5.1 - 5.3 for List of Plants.

Service Installation Charges:

Per Connection -	5/8" X 3/4"	\$143.00
Per Connection -	3/4"	\$143.00
Per Connection -	1"	\$154.00
Per Connection -	1-1/2"	\$202.50
Per Connection -	2"	\$245.00
Per Connection -	Over 2"	Actual Cost

Effective Date:

CONVENTIONAL TREATMENT - SERVICE INSTALLATION CHARGES

AVAILABILITY: List of Plants (Reference from Sheet No. 5.0)

		Previous	Previous	Previous
<u>Plant</u>	County	Sheet Numbers	Eff. Date	Order No.
Amelia Island	Nassau	1st Rev. No. 5.0	Pending	Pending
Apache Shores	Citrus	1st Rev. No. 5.0	Pending	Pending
Apple Valley	Seminole	1st Rev. No. 5.0	Pending	Pending
Bay Lake Estates	Osceola	1st Rev. No. 5.0	Pending	Pending
Beacon Hills	Duval	1st Rev. No. 5.0	Pending	Pending
Beecher's Point	Putnam	1st Rev. No. 5.0	Pending	Pending
Buenaventura Lakes	Osceola	1st Rev. No. 5.0	Pending	Pending
Carlton Village	Lake	1st Rev. No. 5.0	Pending	Pending
Chuluota	Seminole	1st Rev. No. 5.0	Pending	Pending
Citrus Park	Marion	1st Rev. No. 5.0	Pending	Pending
Citrus Springs	Citrus	1st Rev. No. 5.2	5/12/95	PSC-95-0268-FOF-WS
Crystal River Highlands	Citrus	1st Rev. No. 5.0	Pending	Pending
Daetwyler Shores	Orange	1st Rev. No. 5.0	Pending	Pending
Deep Creek	Charlotte	N/A	N/A	N/A
Deltona	Volusia	1st Rev. No. 5.2	5/12/95	PSC-95-0268-FOF-WS
Dol Ray Manor	Seminole	1st Rev. No. 5.0	Pending	Pending
Druid Hills	Seminole	1st Rev. No. 5.0	Pending	Pending
East Lake Harris Estates	Lake	1st Rev. No. 5.0	Pending	Pending
Enterprise	Volusia	2nd Rev. No. 23.0	N/A	N/A
Fern Park	Seminole	1st Rev. No. 5.0	Pending	Pending
Fern Terrace	Lake	1st Rev. No. 5.0	Pending	Pending
Fisherman's Haven	Martin	1st Rev. No. 5.0	Pending	Pending
Fountains	Osceola	1st Rev. No. 5.0	Pending	Pending
Fox Run	Martin	1st Rev. No. 5.0	Pending	Pending
Friendly Center	Lake	1st Rev. No. 5.0	Pending	Pending
Geneva Lake Estates	Bradford	1st Rev. No. 5.0	Pending	Pending
Golden Terrace	Citrus	1st Rev. No. 5.0	Pending	Pending
Gospel Island Estates	Citrus	1st Rev. No. 5.0	Pending	Pending
Grand Terrace	Lake	1st Rev. No. 5.0	Pending	Pending
Harmony Homes	Seminole	1st Rev. No. 5.0	Pending	Pending
Hermits Cove	Putnam	1st Rev. No. 5.0	Pending	Pending
Hobby Hills	Lake	1st Rev. No. 5.0	Pending	Pending
Holiday Haven	Lake	1st Rev. No. 5.0	Pending	Pending
Holiday Heights	Orange	1st Rev. No. 5.0	Pending	Pending
Imperial Mobile Terrace	Lake	1st Rev. No. 5.0	Pending	Pending
Intercession City	Osceola	1st Rev. No. 5.0	Pending	Pending

Effective Date:

Ву:

REVERSE OSMOSIS TREATMENT

AVAILABILITY:

See Sheet No. 9.1 for List of Plants.

Meter Installation Charges:

Per Connection -	5/8" X 3/4"	\$90.00
Per Connection -	3/4"	\$110.00
Per Connection -	1"	\$140.00
Per Connection -	1-1/2"	\$300.00
Per Connection -	2"	\$385.00
Per Connection -	Over 2"	Actual Cost

Effective Date:

Ву:

REVERSE OSMOSIS - METER INSTALLATION CHARGES

AVAILABILITY: List of Plants (Reference from Sheet No. 9.0)

Plant	County	Previous <u>Sheet Numbers</u>	Previous <u>Eff. Date</u>	Previous <u>Order No.</u>
Burnt Store	Charlotte/Lee	2nd Rev. No. 4.0	Pending	Pending
Marco Island	Lee	2nd Rev. No. 4.1	3/15/95	PSC-95-0189-FOF-WU

Effective Date:

REVERSE OSMOSIS TREATMENT

AVAILABILITY:

See Sheet No. 10.1 for List of Plants.

Service Installation Charges:

Per Connection -	5/8" X 3/4"	\$143.00
Per Connection -	3/4"	\$143.00
Per Connection -	1"	\$154.00
Per Connection -	1-1/2"	\$202.50
Per Connection -	2"	\$245.00
Per Connection -	Over 2"	Actual Cost

Effective Date:

REVERSE OSMOSIS - SERVICE INSTALLATION CHARGES

AVAILABILITY: List of Plants (Reference from Sheet No. 10.0)

Plant	County	Previous <u>Sheet Numbers</u>	Previous <u>Eff. Date</u>	Previous <u>Order No.</u>
Burnt Store	Charlotte/Lee	1st Rev. No. 5.0	Pending	Pending
Marco Island	Lee	1st Rev. No. 5.2	5/12/95 Ps	SC-95-0268-FOF-WS

Effective Date:

REPLACEMENT PAGES FOR VOLUME VIII, BOOK 2 OF 4

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

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

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

.ine No. Sen	(1) vice Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) \	Vater Plant Capacity Charges:	-		
1	Per ERC - All Customers	\$400.54	\$82.13	Sch. 3 (w)
2	Per Gallon Equivalent	\$1.14	\$0.36	Sch. 3 (w)
(2) 1	dain Extension Charges:			
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)
(3) !	Meter Charges:			
5	Per Connection - 5/8 * x 3/4*	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1*	\$100.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
(4)	Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	\$150,00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
13	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$24 5.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	\$ch. 5 (w)
17 (5)	Inspection Fee:	N/A	N/A	
18 To i	al Minlmum Charges - (5/8" meter)	\$826.68	\$ 622.86	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Plant	Main		Service		Supporting
No.	Test of Service Availability Charges	Capacity	Extension	Meters	installation	Total	Schedules
1	Gross Book Value	\$421,727	\$2,845,480	\$168,174	\$241,464	\$3,676,845	Sch. 6 (w) p
2	Land	\$3,514				\$3,514	Sch. 6 (w) p
3	Depreciable Assets	\$4 18,213	\$2,845,480	\$168,174	\$241,464	\$3,673,331	
4	Accumulated Depreciation to Date	\$50,897	\$1,188,916	\$ 55,7 6 8	\$63,420	\$1,359,001	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$50,897	\$1,188,9 16	\$55,768	\$63,420	\$1,359,001	
6	Net Plant at Design Capacity	\$370,830	\$1,656,563	\$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	o	0	0	0	Sch. 11 (w
13	Composite Depreciation Rate	3.38%	2.32%			2.46%	Sch. 8 (w) p
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	\$ch, 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)

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

Serv	(1) ice Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) W	ater Plant Capacity Charges:			
	Per ERC - All Customers	N/A 、	\$341.03	Sch. 3 (w)
	Per Gallon Equivalent	N/A	\$6.82	Sch. 3 (w)
(2) M	ain Extension Charges:			
	Per ERC - All Customers	Actual Cost less 20%	\$33.15	Sch. 4 (w)
	Per Foot Equivalent	N/A	\$0.48	Sch. 4 (w)
(3) M	eter Charges:			
	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
(4) S	ervice Installation Charges:			
	Per Connection - 5/8 " x 3/4"	\$ 150.00	\$143.00	Sch. 5 (w)
	Per Connection - 3/4*	N/A	\$143.00	Sch. 5 (w)
	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
(5) lı	nspection Fee:	N/A	N/A	
	ıl Minimum Charges - (5/8" meter)	\$225.00	\$ 607.17	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	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	\$120,768	\$1,881	\$0	\$122,649	
12	Future Customers (ERC) to be Connected	28	141	0	0	43	Sch. 11 (w)
13	Composite Depreciation Rate	4.05%	2.33%			3.81%	٠,,
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$ 75.00	\$150.00	\$225.00	Sch. 1 (w)
	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	-607.67%	SCII, I (W)
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	-586.63%	, , , , , , , , , , , , , , , , , , ,
18	Minimum Service Availability Charge Per ERC					\$11,468,94	
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)

Company: SSU / Seminole / Apple Valley Docket No.: 950495

Docket No.: 950495
Test Year Ended: 12/31/96
Historical [] Projected [X]

Line No. Sen	(1) vice Availability Charges	(2) Present	(3) Stand Aione	(4) Supporting Schedules
(1) \	Vater Plant Capacity Charges:	· · · · · · · · · · · · · · · · · · ·		1881.1
1	Per ERC - All Customers	N/A `	\$146.73	Sch. 3 (w)
2	Per Gailon Equivalent	N/A	\$0.48	Sch. 3 (w)
(2) !	Main Extension Charges:			
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)
(3) !	Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$100.00	\$140,00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
(4)	Service Installation Charges:			
11	Per Connection - 5/8 * x 3/4*	\$150.00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
13	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
17 (5)	Inspection Fee:	N/A	N/A	
18 Tot	al Minimum Charges - (5/8" meter)	\$225.00	\$6 53.63	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	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. 9 (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	\$322,638	\$5,614	\$664	\$328,927	J (11)
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	Eab 1 (w)
	Level of CIAC at Design Capacity	N/A	N/A	975.00 N/A	\$150.00 N/A	19,49%	Sch. 1 (w)
	Edition of the at Design Capacity	19/2	IWA	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	
	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	301. 11 (W)
26	Number of Years to Design Capacity	0.00	25.45	N/A	N/A	15.79	Sch. 11 (w)

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$492.51	Sch. 3 (w)
2	Per Gatlon Equivalent	N/A	\$2.00	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	\$50.62	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.35	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	\$ch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110.00	\$ch. 5 (w)
7	Per Connection - 1*	\$100.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
13	Per Connection - 1*	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
17	(5) Inspection Fee:	N/A	N/A	
18	Total Minimum Charges - (5/8" meter)	\$225.00	\$776.13	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	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	\$88,918	
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	\$42,94 0	(\$1,460)	\$2,288	\$1,157	\$44,925	
7	Transmission & Distribution / Collection Lines		\$19,408			\$19,408	Sch. 6 (w)
В	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	\$4 9	\$8,799	\$6	\$8,854	
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. 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	11.02%	
16	Requested Service Availability Charge Per ERC	\$4 92.51	\$50.62	\$90.00	\$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)

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

Line No.	(1) Service Avaitability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$484.31	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1,44	Sch. 3 (w)
	(2) Main Extension Charges:			
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)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
В	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
0	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
1	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
2	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
3	Per Connection - 1*	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
5	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
7	(5) Inspection Fee:	N/A	N/A	
8	Total Minimum Charges - (5/8" meter)	\$225.00	\$1,073.16	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Plant	Main		Service		Supporting
No.	Test of Service Availability Charges	Capacity	Extension	Meters	Installation	Total	Schedules
1	Gross Book Value	\$2,395,571	\$2,117,892	\$242,569	\$304,050	\$5,060,082	Sch. 6 (w) p 1
2	Land	\$11,858				\$11,858	Sch. 6 (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	\$ch. 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	\$4,236,042	
	Transmission & Distribution / Collection Lines		\$2,117,892			\$2,117,892	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			41.85%	
-	CIAC to Date	\$128,933	\$1,903,598	\$209,780	\$86,600	\$2,328,911	Sch. 9 (w)
	Accumulated Amortization of CIAC to Date	\$ 45,113	\$443,391	\$59,940	\$7,018	\$555,462	Sch. 9 (w)
1	Acc. Amort. of CIAC at Design Capacity	\$4 5,113	\$44 3,391	\$59,940	\$7,018	\$555,462	` '
	Future Customers (ERC) to be Connected	0	o	0	0	0	Sch. 11 (w)
3	Composite Depreciation Rate	4.00%	2.32%			3.21%	Sch. 8 (w) p 1
4	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%	OG1. 1 (H)
6	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%	,
8	Minimum Service Availability Charge Per ERC					\$0.00	
9	Level of CIAC at Design Capacity					41.85%	
0	Maximum Service Availability Charge Per ERC					\$0.00	
21	Level of CIAC at Design Capacity					75.00%	
	No. of Customers at Capacity	4,235	3,178	3,618	3,618	3,739	Sch. 11 (w)
3	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)
	Calculation of Z	0	0	N/A	N/A	o	,
26	Number of Years to Design Capacity	0.00	0.00	N/A	N/A	0.00	Sch. 11 (w)

Company: SSU / Putnam / Beecher's Point Docket No.: 950495

Test Year Ended: 12/31/96 Historical [] Projected [X]

Line No.	(1) Service Availability Charges	(2) P rese nt	(3) Stand Alone	(4) Supporting Schedules	
	(1) Water Plant Capacity Charges:				
1	Per ERC - All Customers	\$350.00	\$1,598.26	Sch. 3 (w)	
2	Per Gallon Equivalent	N/A	\$10.66	Sch. 3 (w)	
	(2) Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$44 6.82	Sch. 4 (w)	
4	Per Foot Equivalent	N/A	\$3 .85	Sch. 4 (w)	
	(3) Meter Charges:				
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)	
6	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)	
7	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)	
8	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)	
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)	
10	Per Connection - 3* & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)	
	(4) Service Installation Charges:				
11	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)	
12	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)	
13	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)	
14	Per Connection - 1- 1/2*	N/A	\$202.50	Sch. 5 (w)	
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)	
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)	
17	(5) Inspection Fee:	N/A	N/A		
18	Total Minimum Charges - (5/8" meter)	\$575.00	\$2,278.08		

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	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	\$177,644	\$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	o	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	3.05%	2.33%			2.86%	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)
	Level of CIAC at Design Capacity	2.31%	N/A	N/A	N/A	11.36%	Out. 1 (11)
16	Requested Service Availability Charge Per ERC	\$1,598.26	\$446.82	\$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	6	6	N/A	N/A	6	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	ō	
26	Number of Years to Design Capacity	0.00	0.00	N/A	N/A	0.00	Sch. 11 (w)

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

.ine No. Se	(1) rvice Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules	
(1)	Water Plant Capacity Charges:				
1	Per ERC - All Customers	N/A	\$64.49	Sch. 3 (w)	
2	Per Gallon Equivalent	N/A	\$0.44	Sch. 3 (w)	
(2)	Main Extension Charges:				
3	Per ERC - All Customers	N/A	\$210.67	Sch. 4 (w)	
4	Per Foot Equivalent	N/A	\$6.20	Sch. 4 (w)	
(3)	Meter Charges:				
5	Per Connection - 5/8 " x 3/4"	ACTUAL COST	\$90.00	Sch. 5 (w)	
6	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)	
7	Per Connection - 1"	N/A	\$140.00	Sch. 5 (w)	
8	Per Connection - 1 1/2*	N/A	\$300.00	Sch. 5 (w)	
9	Per Connection - 2*	N/A	\$385.00	Sch. 5 (w)	
10	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)	
(4)	Service Installation Charges:				
11	Per Connection - 5/8 " x 3/4"	ACTUAL COST	\$143.00	Sch. 5 (w)	
12	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)	
13	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)	
14	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)	
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)	
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)	
17 (5	Inspection Fee:	N/A	N/A		
18 To	otal Minimum Charges - (5/8" meter)	\$0.00	\$508.17		

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service installation	Total	Supporting Schedules
_	Gross Book Value	\$1,155,195	\$3,684.641	\$1,077,634	\$570,367	\$6,487,837	Sch. 6 (w) p 1
2	Land	\$20,599	40,000,000	4.,,	V	\$20,599	Sch. 6 (w) p 1
3	Depreciable Assets	\$1,134,596	\$3,684,641	\$1,077,634	\$57 0,367	\$6,467,238	
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	\$460,864	\$921,485	\$283,602	\$182,536	\$1,848,488	` '
6	Net Plant at Design Capacity	\$694,331	\$2,763,155	\$794,032	\$387,831	\$4,639,349	
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	\$1,019,356	
12	Future Customers (ERC) to be Connected	76	0	O	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)
	Level of CIAC at Design Capacity	N/A	N/A	N/A		55.83%	22 (47)
16	Requested Service Availability Charge Per ERC	\$64.49	\$210.67	\$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		0	
26	Number of Years to Design Capacity	0.34	0.00	N/A	N/A	0.08	Sch. 11 (w)

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

Servic	(1) e Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wa	ter Plant Capacity Charges:			
	Per ERC - All Customers	N/A ·	\$1,403.51	Sch. 3 (w)
	Per Gallon Equivalent	N/A	\$7.12	Sch. 3 (w)
(2) Mai	in Extension Charges:			
	Per ERC - All Customers	Actual Cost less 20%	\$236.13	Sch. 4 (w)
	Per Foot Equivalent	N/A	\$4,63	Sch. 4 (w)
(3) Met	ter Charges:			
	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
(4) Se	vice Installation Charges:			
	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w
	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
	Per Connection - 1- 1/2*	N/A	\$202.50	Sch. 5 (w)
	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
(5) Ins	pection Fee:	N/A	N/A	
*	Minimum Charges - (5/8" meter)	\$225.00	\$1,872.64	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Plant	Main		Service		Supporting
No.	Test of Service Availability Charges	Capacity	Extension	Meters	Installation	Total	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
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	\$ch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$16,409	\$38,373	\$6,076		\$63,045	
6	Net Plant at Design Capacity	\$279,090	\$68,071	\$6,720	\$ 10,576	\$364,458	
7	Transmission & Distribution / Collection Lines		\$106,445			\$106,445	Sch. 6 (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	o	0	49	Sch. 11 (w)
13	Composite Depreciation Rate	3.61%	2.33%			3.27%	Sch. 8 (w) p
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
	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%	56,31%	N/A	N/A	30.27%	
18	Minimum Service Availability Charge Per ERC					\$1,436.46	
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	18.23	N/A	N/A	4.83	Sch. 11 (w)

Company: SSU / Seminole / Chuluota Docket No.: 950495 Test Year Ended: 12/31/96

Historical [] Projected [X]

.ine No. S	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A .	\$652.83	Sch. 3 (w)
2	Per Galion Equivalent	N/A	\$3.22	Sch. 3 (w)
((2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	\$691.94	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$9.61	Sch. 4 (w)
,	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
0	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
!	(4) Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
13	Per Connection - 1*	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
17	(5) Inspection Fee:	N/A	N/A	
18	Total Minimum Charges - (5/8" meter)	\$225.00	\$1,577.77	

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

	(1)	(2)	(3)	40	(5)	<i>(</i> C)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$739,528	\$609,581	\$61,015	\$45,006	\$1,455,130	Sch. 6 (w) p
2	Land	\$1,741			. ,	\$1,741	Sch. 6 (w) p
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	\$8,839	\$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	Jun. 0 (11)
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
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	3.67%	GCH. (W)
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%	
	No. of Customers at Capacity	76 7	1,055	713	713	897	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)
	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)

Company: SSU / Marion / Citrus Park Docket No.: 950495

Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:	· 	-	
1	Per ERC - All Customers	N/A ·	\$105.20	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.60	Sch. 3 (w)
	(2) Main Extension Charges:			
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)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$100,00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$175.00	\$300,00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
13	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
17	(5) Inspection Fee:	N/A	N/A	
18	Total Minimum Charges - (5/8" meter)	\$225.00	\$4 30.65	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	. Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$4 3,115	\$75,410	\$12,730	(\$10,798)	\$120,457	Sch. 6 (w) p 1
2	Land	\$2,650				\$2,650	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)	\$12,965	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	(\$360)	\$28,857	(\$507)	(\$15,025)	\$ 12, 96 5	
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	\$11,528	\$111,674	\$3,919	\$146	\$127,267	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$6,110	\$44,154	\$1,682	(\$16)	\$51,930	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$6,110	\$44 ,154	\$1,682	(\$16)	\$51,930	
12	Future Customers (ERC) to be Connected	0	О	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%	22 ()
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)

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

ine io.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	\$150.00	\$87.44	Sch. 3 (w)
2	Per Gallon Equivalent	\$0.43	\$0.49	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	\$350.00	\$675.12	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.71	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$81.00	\$90.00	Sch. 5 (w)
3	Per Connection - 3/4*	N/A	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$118.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$178.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	\$292.00	\$385.00	Sch. 5 (w)
0	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
1	Per Connection - 5/8 " x 3/4"	\$203.00	\$143.00	Sch. 5 (w)
2	Per Connection - 3/4"	\$267.00	\$143.00	Sch. 5 (w)
3	Per Connection - 1"	\$267.00	\$154.00	Sch. 5 (w)
4	Per Connection - 1- 1/2"	\$267.00	\$202.50	Sch. 5 (w)
5	Per Connection - 2"	\$267.00	\$245.00	Sch. 5 (w)
6	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
7	(5) Inspection Fee:	ACTUAL COST	ACTUAL COST	
18	Total Minimum Charges - (5/8" meter)	\$1,051.43	\$995.56	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$372,091	\$4,432,101	\$224,243	\$339,629	\$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	\$339,629	\$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	8,765	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	\$81.00	\$203.00	\$784.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	45.32%	#DIV/0!	N/A	N/A	-1057.48%	56n. 7 (11)
16	Requested Service Availability Charge Per ERC	\$87.44	\$675.12	\$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)

Company: SSU / Citrus / Crystal River Docket No.: 950495

Docket No.: 950495
Test Year Ended: 12/31/96
Historical [] Projected [X]

10). Se	(1) rvice Avallability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1)	Water Plant Capacity Charges:		· · · · · · · · · · · · · · · · · · ·	
	Per ERC - All Customers	N/A	\$1,037.40	Sch. 3 (w)
	Per Gallon Equivalent	N/A	\$5,73	Sch. 3 (w)
(2)	Main Extension Charges:			
	Per ERC - All Customers	Actual Cost less 20%	\$280.04	Sch. 4 (w)
	Per Foot Equivalent	N/A	\$3.42	Sch. 4 (w)
(3)	Meter Charges;			
	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
(4)	Service Installation Charges:			
	Per Connection - 5/8 * x 3/4*	\$150,00	\$143.00	Sch. 5 (w)
	Per Connection - 3/4*	N/A	\$143.00	Sch. 5 (w)
	Per Connection - 1"	N/A	\$154.00	\$ch. 5 (w)
	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
(5)	Inspection Fee:	N/A	N/A	
Tot	al Minimum Charges - (5/8" meter)	\$225.00	\$1,550.44	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	- Motors -	Service Installation	Total .	Supporting Schedules
1	Gross Book Value	\$159,115	\$4 6,2 4 3	\$10,872	\$2,179	\$218,409	Sch. 6 (w) p
2	Land	\$19,144				\$19,144	Sch. 6 (w) p
3	Depreciable Assets	\$139,971	\$46,243	\$10,872	\$2,179	\$199,265	
4	Accumulated Depreciation to Date	\$28,638	\$15,490	\$3,061	\$276	\$47,465	Sch. 7 (w)
	Accumulated Depreciation at Design Capacity	\$102,563	\$20,185	\$3,061	\$276	\$126,085	
6	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
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	72.91%	CG. 1 (#)
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%	
	Minimum Service Availability Charge Per ERC					(\$2,383.24)	
19	Level of CIAC at Design Capacity					21.17%	
	Maximum Service Availability Charge Per ERC					\$330.62	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	114	91	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)

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER FPSC CONVENTIONAL TREATMENT $% \left(1\right) =\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left(1\right) +\left$

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$88.02	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.30	Sch. 3 (w)
	(2) Main Extension Charges:			
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)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2*	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2*	ACTUAL COST	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
13	Per Connection - 1*	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
17	(5) Inspection Fee:	N/A	N/A	
18	Total Minimum Charges - (5/8" meter)	\$225.00	\$454,85	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.		Plant Capacity	Main Extension	Meters	Service Installation	Total	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	\$44,6 10	\$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	\$12,94 3	\$18,378	\$6,137	\$1,363	\$38,821	
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	\$4 17	\$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%	Cui. F (III)
16	Requested Service Availability Charge Per ERC	\$88.02	\$133.83	\$90.00	\$143.00	\$454.85	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					54.59%	
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	138	132	132	136	Sch. 11 (w)
23	Current No. of Customers	132	132	132	132	132	Sch. 11 (w)
	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)

Company: SSU / Charlotte / Deep Creek Docket No.: 950495 Test Year Ended: 12/31/96 Historical () Projected (X)

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$21.00	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.13	Sch. 3 (w)
ı	(2) Main Extension Charges:			
3	Per ERC - All Customers	NA	\$355.69	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$ 3.78	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	ACTUAL COST	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	N/A	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	N/A	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	N/A	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	N/A	\$385.00	Sch. 5 (w)
0	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
(4) Service Installation Charges:			
1	Per Connection - 5/8 " x 3/4"	ACTUAL COST	\$143.00	Sch. 5 (w)
2	Per Connection - 3/4*	N/A	\$143.00	Sch. 5 (w)
3	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
4	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
5	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
6	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
7 (5) Inspection Fee:	N/A	N/A	
8 1	fotal Minimum Charges - (5/8" meter)	\$0.00	\$609.69	

Company: SSU / Charlotte / Deep Creek Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	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. 9 (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	\$6 0, 54 6	\$0	\$283,317	
12	Future Customers (ERC) to be Connected	o	3,288	o	0	3,200	Sch. 11 (w)
13	Composite Depreciation Rate	3.74%	2.33%			2.37%	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	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	Sch. 11 (w)
24	Annual Growth	172	172	•		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	18.60	Sch. 11 (w)

Company: SSU / Volusia / Deltona Lakes Docket No.: 950495

Docket No.: 950495
Test Year Ended: 12/31/96
Historical [] Projected [X]

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	\$87.00	\$173.16	\$ch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.64	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	\$246.00	\$141.49	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.63	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$89.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	N/A	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$146.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$201,00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	\$345.00	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	\$137.00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4"	\$187.00	\$143.00	Sch. 5 (w)
13	Per Connection - 1*	\$187.00	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	\$276.00	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	\$325.00	\$245,00	Sch. 5 (w)
16	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
17	(5) Inspection Fee:	ACTUAL COST	ACTUAL COST	
18	Total Minimum Charges - (5/8" meter)	\$746.00	\$547 .65	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Plant	Main		Service		Supporting
No.	Test of Service Availability Charges	Capacity	Extension	Meters	Installation	Total	Schedules
1	Gross Book Value	\$7,241,784	\$6,886,527	\$1,227,188	\$4,070,994	\$19,426,493	Sch. 6 (w) p
2	Land	\$162,652				\$162,652	Sch. 6 (w) p
3	Depreciable Assets	\$7,079,132	\$6,886,527	\$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		\$6,886,527			\$6,88 6,527	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			35.45%	
9	CIAC to Date	\$1,709,820	\$3,488,169	\$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	\$ch. 11 (w)
13	Composite Depreciation Rate	3.68%	2.33%			3.02%	Sch. 8 (w) p
14	Existing Service Availability Charge Per ERC	\$87.00	\$246,00	\$89.00	\$137.00	\$559.00	Sch. 1 (w)
	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	61.85%	
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	28,532	34,940	26,087	26,087	31,655	Sch. 11 (w)
23	Current No. of Customers	28,066	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	1,183	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)

Company: SSU / Seminole / Dol Ray Manor

Docket No.: 950495
Test Year Ended: 12/31/96
Historical [] Projected [X]

. Serv	(1) ice Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) W	ater Plant Capacity Charges:			
	Per ERC - All Customers	N/A	\$652.68	Sch. 3 (w)
	Per Gallon Equivalent	N/A	\$1.61	Sch. 3 (w)
(2) M	ain Extension Charges:			
	Per ERC - All Customers	Actual Cost less 20%	\$91.85	Sch. 4 (w)
	Per Foot Equivalent	N/A	\$1.19	Sch. 4 (w)
(3) M	eter Charges:			
	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
	Per Connection - 3/4"	\$85.00	\$ 110.00	Sch. 5 (w)
	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
	Per Connection - 1 1/2*	\$1 75.00	\$300.00	Sch. 5 (w)
	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
(4) S	ervice installation Charges:			
	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
	Per Connection - 1*	N/A	\$154.00	Sch. 5 (w)
	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
	Per Connection - 2"	NIA	\$245.00	Sch. 5 (w)
	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
(5) ln	spection Fee:	N/A	N/A	
T-4-1	Minimum Charges - (5/8" meter)	\$225.00	\$ 977.54	

Company: SSU / Seminole / Dol Ray Manor Docket No.: 950495

Docket No.: 950495
Test Year Ended: 12/31/96
Historical [] Projected [X]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$87,590	\$19,000	\$11,443	\$1,293	\$119,326	Sch. 6 (w) p 1
2	Land	\$159	410,000	411,775	#1,253	\$159	Sch. 6 (w) p 1
3	Depreciable Assets	\$87.431	\$19,000	\$11,443	\$1,293	\$119,167	3G1. 0 (W) P 1
4	Accumulated Depreciation to Date	\$29,661	\$9,468	\$7,191	\$440	\$46,761	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$42,109	\$10,022	\$7,191	\$440	\$59,762	Out. 7 (47)
6	Net Plant at Design Capacity	\$45,480	\$8,978	\$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	. ,
	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. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	4.31%	G GH. 7 (17)
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					\$2,258.46	
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)
	Current No. of Customers	76	76	76	76	76	Sch. 11 (w)
_	Annual Growth	1	1	N/A	N/A	1	Sch. 11 (w)
	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)

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$480.26	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.61	Sch. 3 (w)
	(2) Main Extension Charges:			
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)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4*	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection • 1"	\$100.00	\$140.00	Sch. 5 (w)
8	Per Connection • 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
13	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2*	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
17	(5) Inspection Fee:	N/A	N/A	
18	Total Minimum Charges - (5/8" meter)	\$225.00	\$812.10	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	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	\$44,77 1	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$34,760	\$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	o	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	\$98.85	\$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)

Company: SSU / Lake / East Lake Harris Estates Docket No.: 950495 Test Year Ended: 12/31/96

Historical [] Projected [X]

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:	· · · · · · · · · · · · · · · · · · ·		
1	Per ERC - All Customers	N/A	\$1,135.65	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$14.94	Sch. 3 (w)
	(2) Main Extension Charges:			
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)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$10 0.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2*	ACTUAL COST	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service installation Charges:			
11	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4*	N/A	\$143.00	Sch. 5 (w)
13	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	N/A	\$202 .50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
17	(5) Inspection Fee:	N/A	N/A	
18	Total Minimum Charges - (5/8" meter)	\$225.00	\$2,450.68	

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

					·		•
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Plant	Main		Service		Supporting
No.	Test of Service Availability Charges	Capacity	Extension	Meters	Installation	Total	Schedules
1	Gross Book Value	\$246,485	\$272,746	\$9,979	\$2,916	\$532,126	Sch. 6 (w) p 1
2	Land	\$4 57		•		\$457	Sch. 6 (w) p 1
3	Depreciable Assets	\$246,028	\$272,746	\$9,979	\$2,916	\$531,668	,,,
4	Accumulated Depreciation to Date	\$16, 0 01	\$9,897	\$5,425	\$793	\$32,116	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$16,001	\$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	, ,
	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. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	1.42%	SCII. 1 (#4)
	Requested Service Availability Charge Per ERC	\$1,135.65	\$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%	, ,
	Minimum Service Availability Charge Per ERC	_				\$12,342.89	
19	Level of CIAC at Design Capacity					51.26%	
	Maximum Service Availability Charge Per ERC					\$18,116.78	
21	Level of CIAC at Design Capacity					75.00%	
	No. of Customers at Capacity	183	214	177	177	199	Sch. 11 (w)
	Current No. of Customers	183	179	177	177	177	Sch. 11 (w)
	Annual Growth	2	2	N/A	N/A	2	Sch. 11 (w)
	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)

Company: SSU / Volusia / Enterprise Docket No.: 950495 Test Year Ended; 12/31/96 Historical [] Projected [X]

ine No. :	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A .	\$115.91	Sch. 3 (w)
2	Per Galion Equivalent	N/A	\$0.72	Sch. 3 (w)
(2) Main Extension Charges:			
3	Per ERC - All Customers	N/A	\$177.45	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$2.33	Sch. 4 (w)
(3) Meter Charges;			
5	Per Connection - 5/8 " x 3/4"	ACTUAL COST	\$90.00	Sch. 5 (w)
3	Per Connection - 3/4"	N/A	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	N/A	\$140.00	Sch. 5 (w)
9	Per Connection - 1 1/2"	N/A	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	N/A	\$385.00	Sch. 5 (w)
0	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
(4	4) Service installation Charges;			
1	Per Connection - 5/8 " x 3/4"	ACTUAL COST	\$143.00	Sch. 5 (w)
2	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
3	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
4	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
5	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
5	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
(5	i) Inspection Fee:	NIA	N/A	
3 T -	otal Minimum Charges - (5/8" meter)	\$0.00	\$526 .36	

Company: SSU / Volusia / Enterprise Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
<u> </u>	Gross Book Value	\$76,738	\$148,452	\$14,098	\$9,989	\$249,277	Sch. 6 (w) p 1
2	Land	\$6,422	\$140,402	\$14,080	\$0,000	\$6,422	Sch. 6 (w) p 1
3	Depreciable Assets	\$70,316	\$148,452	\$14,098	\$9,989	\$242,855	Jul. 5 (M) p
4	Accumulated Depreciation to Date	\$37,587	\$73,757	\$7,987	\$3,643	\$122,974	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$37,587	\$73,757	\$7,987	\$3,643	\$122,974	Ou (11)
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	\$14,366	\$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	Future Customers (ERC) to be Connected	0	0		0	0	Sch. 11 (w)
13	Composite Depreciation Rate	3.00%	2.33%			2.56%	Sch. 8 (w) p
14	Existing Service Availability Charge Per ERC	N/A	N/A	CTUAL COST	CTUAL COST	\$0.00	Sch. 1 (w)
	Level of CIAC at Design Capacity	N/A	N/A			101.64%	
16	Requested Service Availability Charge Per ERC	\$115.91	\$177.45	\$90.00	\$143.00	\$526.36	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			14	Sch. 11 (w)
25	Calculation of Z	0	0			0	
26	Number of Years to Design Capacity	0.00	0.00	N/A	N/A	0.00	Sch. 11 (w)

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$385.04	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.74	Sch. 3 (w)
	(2) Main Extension Charges:			
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)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	\$150,00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4"	N/A	\$143,00	Sch. 5 (w)
13	Per Connection - 1*	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2*	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
17	(5) Inspection Fee:	N/A	N/A	
18	Total Minimum Charges - (5/8" meter)	\$225.00	\$1,305.06	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Plant	Main		Service		Supporting
No.	Test of Service Availability Charges	Capacity	Extension	Meters	installation	Total	Schedules
1	Gross Book Value	\$109,158	\$167,907	\$15,607	\$10,003	\$302,675	Sch. 6 (w) p 1
2	Land	\$4 84				\$484	Sch. 6 (w) p 1
3	Depreciable Assets	\$108,674	\$167,907	\$15,607	\$10,003	\$302,190	
4	Accumulated Depreciation to Date	\$28,484	(\$8,004)	\$9,066	\$3,797	\$33,343	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$28,484	\$137,949	\$9,066	\$3,797	\$179,296	
6	Net Plant at Design Capacity	\$80,674	\$29,958	\$6,541	\$ 6,206	\$123,378	
7	Transmission & Distribution / Collection Lines		\$167,907			\$167,907	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	\$183	\$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%			2.67%	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)
	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	\$ch. 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)

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

.ine No. Ser	(1) vice Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1)	Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$514.84	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$2.23	Sch. 3 (w)
(2)	Main Extension Charges:			
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)
(3) I	Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
5	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
3	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
3	Per Connection - 2*	ACTUAL COST	\$385.00	Sch. 5 (w)
)	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
(4) :	Service Installation Charges:			
1	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
2	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
3	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
4	Per Connection - 1- 1/2*	N/A	\$202.50	Sch. 5 (w)
5	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
6	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
(5) I	nspection Fee:	N/A	N/A	
3 Tota	l Minimum Charges - (5/8" meter)	\$225,00	\$780.11	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$91,890	\$10,212	\$12,714	\$2,885	\$117,701	Sch. 6 (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	\$86,479	
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	\$2,616	\$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	o	0	o	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)
	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	7.71%	24.0.1 (1.7)
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	0.06%	76.76%	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	128	126	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)

Company: SSU / Martin / Fishermans Haven

Docket No.: 950495
Test Year Ended: 12/31/96
Historical [] Projected [X]

Line No. Se	(1) rvice Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1)	Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A _	\$88.45	Sch. 3 (w)
2	Per Gaiton Equivalent	N/A	\$0.54	Sch. 3 (w)
(2)	Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	\$60.02	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$4 .62	Sch. 4 (w)
(3)	Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
•	Per Connection - 1"	\$100.00	\$140.00	\$ch. 5 (w)
В	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2*	ACTUAL COST	\$385.00	Sch. 5 (w)
o	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
(4)	Service Installation Charges:			
1	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
2	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
3	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
4	Per Connection - 1- 1/2*	N/A	\$202.50	Sch. 5 (w)
5	Per Connection - 2*	N/ A	\$245.00	Sch. 5 (w)
6	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
7 (5)	Inspection Fee:	N/A	N/A	
3 T o:	al Minimum Charges - (5/8" meter)	\$225.00	\$381.47	

Company: SSU / Martin / Fishermans Haven Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$30,257	\$14,580	\$19,502	\$10,474	\$74,813	Sch. 6 (w) p
2	Land	\$585				\$585	Sch. 6 (w) p
3	Depreciable Assets	\$29,672	\$14,580	\$19,502	\$10,474	\$74,228	
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	\$4 6,592	
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	\$35,27 2	\$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
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	\$60.02	\$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	146	144	144	144	146	Sch. 11 (w)
23	Current No. of Customers	146	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)

Company: SSU / Osceota / Fountains Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

Lìne No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:	<u>.</u>	·	
1	Per ERC - All Customers	N/A	\$2,783.82	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$21.75	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	\$26 9.20	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.53	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
13	Per Connection - 1*	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
17	(5) Inspection Fee:	N/A	N/A	
18	Total Minimum Charges - (5/8" meter)	\$225.00	\$3,286.02	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service installation	Total	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	\$36,064	\$1,433	\$18,233	\$736	\$56,466	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$39,369	\$3,406	\$18,233	\$736	\$81,744	
6	Net Plant at Design Capacity	\$173,873	\$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	\$8,319	\$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	3.38%	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	38.14%	,
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%	940.65%	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					\$16,622.23	
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	0.46	6.49	N/A	N/A	0.82	Sch. 11 (w)

Company: SSU / Martin / Fox Run Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

ine No. S	(1) ervice Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Water Plant Capacity Charges:	-	A	
1	Per ERC - All Customers	N/A .	\$2,333 .12	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$9.76	Sch. 3 (w)
(2	!) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	\$367.11	Sch. 4 (w)
ŀ	Per Foot Equivalent	N/A	\$17.48	Sch. 4 (w)
(3) Meter Charges:		·	
,	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
	Per Connection - 1"	\$100 .00	\$140.00	Sch. 5 (w)
	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
	Per Connection - 2*	ACTUAL COST	\$385.00	Sch. 5 (w)
	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
(4) Service Installation Charges:			
	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
	Per Connection - 1*	N/A	\$154.00	Sch. 5 (w)
	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
5	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
,	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
(5)	Inspection Fee:	N/A	N/A	
То	etal Minimum Charges - (5/8" meter)	\$225.00	\$ 2,933.23	

Company: SSU / Martin / Fox Run Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$542,768	\$72,862	\$12,973	\$11,764	\$640,367	Sch. 6 (w) p
2	Land	\$3,258				\$3,258	Sch. 6 (w) p
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	\$4 32,127	\$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%			3.88%	Sch. 8 (w) p
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	186	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)

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

.ine No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$156.01	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.87	Sch. 3 (w)
	(2) Main Extension Charges:			
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)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
В	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
0	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
1	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
2	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
3	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
4	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
5	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
6	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
7 ((5) Inspection Fee:	N/A	N/A	
3 .	Total Minimum Charges - (5/8" meter)	\$225.00	\$4 31.31	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$7,552	\$2,049	\$2,036	\$1,075	\$12,712	Sch. 6 (w) p 1
2	Land	\$53		*-,	V - , + · ·	\$53	Sch. 6 (w) p 1
3	Depreciable Assets	\$7,499	\$2,049	\$2,036	\$1,075	\$12,659	Ç71
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)
В	Minimum Level of CIAC		100.00%			16.12%	
9	CIAC to Date	\$0	\$2,243	\$600	\$0	\$2,843	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	104.29%	
16	Requested Service Availability Charge Per ERC	\$15 6.01	\$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					(\$302.93)	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	20	46	21	21	26	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)

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
****	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$311.64	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.34	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	N/A	\$89.06	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.88	Sch. 4 (w)
1	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	ACTUAL COST	\$90.00	Sch. 5 (w)
i	Per Connection - 3/4"	N/A	\$110.00	Sch. 5 (w)
•	Per Connection - 1"	N/A	\$140.00	Sch. 5 (w)
3	Per Connection - 1 1/2"	N/A	\$300.00	Sch. 5 (w)
}	Per Connection - 2"	N/A	\$385,00	Sch. 5 (w)
0	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
•	(4) Service Installation Charges:			
I	Per Connection - 5/8 " x 3/4"	ACTUAL COST	\$143.00	Sch. 5 (w)
2	Per Connection - 3/4*	N/A	\$143.00	Sch. 5 (w)
3	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
4	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
5	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
3	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
7 (5) Inspection Fee:	N/A	N/A	
3 1	Fotal Minimum Charges - (5/8" meter)	\$0.00	\$633 .69	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Plant	Main		Service		Supporting
No.	Test of Service Availability Charges	Capacity	Extension	Meters	Installation	Total	Schedules
1	Gross Book Value	\$53,194	\$26,552	\$14,572	\$3,416	\$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	\$3,416	\$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	\$4 5, 4 76	\$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	\$65 6	\$0	\$4,188	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	5	, ,
13	Composite Depreciation Rate	3.61%	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)
	Level of CIAC at Design Capacity	N/A	N/A			14.21%	
16	Requested Service Availability Charge Per ERC	\$311.64	\$89.06	\$90.00	\$143.00	\$633.69	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					\$1,894.91	
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)

Company: SSU / Citrus / Golden Terrace Docket No.: 950495 Test Year Ended: 12/31/96 Historical () Projected [X]

ne o, S	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A ·	\$113.98	Sch. 3 (w)
!	Per Gallon Equivalent	N/A	\$1.21	Sch. 3 (w)
(i	2) Main Extension Charges:			
,	Per ERC - All Customers	Actual Cost less 20%	\$500.38	Sch. 4 (w)
	Per Foot Equivalent	N/A	\$7.94	Sch. 4 (w)
G	3) Meter Charges:			
	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
	Per Connection - 1"	\$100,00	\$140.00	Sch. 5 (w)
	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
(4	t) Service Installation Charges:			
	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
(4	5) Inspection Fee:	N/A	N/A	
. т	otal Minimum Charges - (5/8" meter)	\$225.00	\$ 847.37	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$45,499	\$88,467	\$2,176	\$1,747	\$137,889	Sch. 6 (w) p
2	Land	\$281			•	\$281	Sch. 6 (w) p
3	Depreciable Assets	\$45,218	\$88,467	\$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		\$88,467			\$88,467	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			64.16%	
9	CIAC to Date	\$0	\$8,445	\$225	\$0	\$8,670	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. 8 (w) p
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
	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	O	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)

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

_ine No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
_	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A ·	\$868.99	Sch. 3 (w)
2	Per Gation Equivalent	N/A	\$3 .85	Sch. 3 (w)
	(2) Main Extension Charges:			
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)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110,00	Sch. 5 (w)
7	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
0	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
1	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
2	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
3	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
4	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
5	Per Connection - 2*	N/A	\$245.00	Sch. 5 (w)
6	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
7	(5) Inspection Fee:	N/A	N/A	
В	Total Minimum Charges - (5/8" meter)	\$225.00	\$1,251.12	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$17,249	\$5,739	\$1,038	\$546	\$24,571	Sch. 6 (w) p
2	Land	\$1,040				\$1,040	Sch. 6 (w) p
3	Depreciable Assets	\$16,209	\$5,739	\$1,038	\$546	\$23,531	
4	Accumulated Depreciation to Date	\$8,221	\$2,281	\$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	\$388	\$8,386	
7	Transmission & Distribution / Collection Lines		\$5,739			\$5,739	Sch. 6 (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	\$12,49 5	\$1	\$12, 4 96	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$0	\$12,49 5	\$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
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225,00	Sch. 1 (w)
	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)

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

s . Ser	(1) vice Availability Charges	(2) P res ent	(3) Stand Alone	(4) Supporting Schedules
(1) \	Nater Plant Capacity Charges:			
	Per ERC - All Customers	N/A	\$250.88	Sch. 3 (w)
	Per Gallon Equivalent	N/A	\$1.25	Sch. 3 (w)
(2) 1	Main Extension Charges:			
	Per ERC - All Customers	Actual Cost less 20%	\$325.51	Sch. 4 (w)
	Per Foot Equivalent	N/A	\$12.52	Sch. 4 (w)
(3) N	Neter Charges:			
	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
	Per Connection - 1 1/2*	\$175.00	\$300.00	Sch. 5 (w)
	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
(4) S	iervice Installation Charges:			
	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
(5) lt	aspection Fee:	N/A	N/A	
Tota	! Minimum Charges - (5/8" meter)	\$225.00	\$809.39	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$44,131	\$58,176	\$6,076	\$5,336	\$113,718	Sch. 6 (w) p
2	Land	\$264				\$264	Sch. 6 (w) p 1
3	Depreciable Assets	\$43,867	\$58,176	\$6,076	\$5,336	\$113,454	
4	Accumulated Depreciation to Date	\$7,976	\$8,681	\$1,357	\$4 82	\$18,496	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$7,976	\$8,681	\$1,357	\$4 82	\$18,496	
6	Net Plant at Design Capacity	\$38,155	\$49,495	\$4,719	\$4,855	\$95,222	
7	Transmission & Distribution / Collection Lines		\$58,176			\$58,176	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			51.16%	
9	CIAC to Date	\$0	\$25,755	\$11,202	\$5,700	\$42,657	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$3,736	\$2,088	\$125	\$5,949	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$3,736	\$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. 8 (w) p
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	\$90.00	\$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					51.16%	
20	Maximum Service Availability Charge Per ERC					\$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	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	` '
26	Number of Years to Design Capacity	0.00	0.00	N/A	N/A	0.00	Sch. 11 (w)

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$461.89	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.58	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	\$454.06	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$9.2 7	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90,00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85,00	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
в	Per Connection - 1 1/2*	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
13	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
17	(5) Inspection Fee:	N /A	N/A	
18	Total Minimum Charges - (5/8" meter)	\$225.00	\$1,148.96	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Plant	Main		Service		Supporting
No.	Test of Service Availability Charges	Capacity	Extension	Meters	installation	Total	Schedules
1	Gross Book Value	\$ 55,751	\$40,737	\$6,863	\$3,635	\$106,986	Sch. 6 (w) p 1
2	Land	\$169				\$169	Sch. 6 (w) p 1
3	Depreciable Assets	\$55,583	\$40,737	\$6,863	\$3,635	\$106,817	
4	Accumulated Depreciation to Date	\$23,462	\$1,603	\$4,230	\$1,558	\$30,853	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$23, 46 2	\$1,603	\$4,230	\$1,558	\$30,853	
6	Net Plant at Design Capacity	\$32,290	\$39,134	\$2,633	\$2,076	\$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	\$4 61.89	\$454.06	\$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	C	0	N/A	N/A	D	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)

Company: SSU / Putnam / Hermits Cove Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:		•••	······································
1	Per ERC - All Customers	N/A `	\$646.45	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$7.70	Sch. 3 (w)
	(2) Main Extension Charges:			
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)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85,00	\$110.00	Sch. 5 (w)
7	Per Connection - 1*	\$100.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
13	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2*	N/A	\$245.00	Sch. 5 (w)
6	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
7	(5) Inspection Fee:	N/A	N/A	
8	Total Minimum Charges - (5/8" meter)	\$2 25.00	\$1,024.35	

Company: SSU / Putnam / Hermits Cove Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service installation	Total	Supporting Schedules
1	Gross Book Value	\$171,380	\$ 71,155	\$21,463	\$5,874	\$269,872	Sch. 6 (w) p 1
2	Land	\$463				\$46 3	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	\$13,673	\$2,296	\$73,507	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$61,728	\$71,155	\$13,673	\$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			\$7 1,155	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			26.37%	
9	CIAC to Date	\$0	\$6,81 3	\$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. 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	-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	0.64%	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)

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$253.73	Sch. 3 (w)
2	Per Gallon Equivalent	N /A	\$1.75	Sch. 3 (w)
	(2) Main Extension Charges:			
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)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2*	ACTUAL COST	\$385.00	\$ch. 5 (w)
0	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
1	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
2	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
3	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
4	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
5	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
6	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
7	(5) Inspection Fee:	N /A	N/A	
8	Total Minimum Charges - (5/8" meter)	\$ 225.00	\$ 51 7 , 7 7	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters .	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$48,900	\$7,452	\$6,821	\$2,287	\$ 65,459	Sch. 6 (w) p 1
2	Land	\$258	41,102	40,027	V =,==.	\$258	Sch. 6 (w) p 1
3	Depreciable Assets	\$48,642	\$7.452	\$6,821	\$2,287	\$65,201	
ă	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	136,41%	
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	96	96	112	Sch. 11 (w)
23	Current No. of Customers	98	97	96	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)

Company: SSU / Lake / Holiday Haven Docket No.: 950495

Docket No.: 950495
Test Year Ended: 12/31/96
Historical [] Projected [X]

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A ·	\$47.93	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.52	Sch. 3 (w)
	(2) Main Extension Charges:			
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)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	\$150.00	\$143,00	Sch. 5 (w)
12	Per Connection - 3/4"	N/A	\$143,00	Sch. 5 (w)
13	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2*	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
17	(5) Inspection Fee:	N/A	N/A	
18	Total Minimum Charges - (5/8" meter)	\$225.00	\$356.79	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	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	\$2,812	\$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)
	Level of CIAC at Design Capacity .	N/A	N/A	N/A	N/A	-501.56%	
16	Requested Service Availability Charge Per ERC	\$4 7.93	\$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					(\$5,482.19)	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	113	166	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)

Company: SSU / Orange / Holiday Heights Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

ne o. Sei	(1) rvice Avallability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1)	Water Plant Capacity Charges:			
I	Per ERC - All Customers	N/A	\$1,131.76	Sch. 3 (w)
?	Per Gallon Equivalent	N/A	\$4.25	Sch. 3 (w)
(2)	Main Extension Charges:			
	Per ERC - All Customers	Actual Cost less 20%	\$82.88	Sch. 4 (w)
1	Per Foot Equivalent	N/A	\$1.93	Sch. 4 (w)
(3)	Meter Charges:			
	Per Connection - 5/8 " x 3/4"	N/A	\$90.00	Sch. 5 (w)
	Per Connection - 3/4"	N/A	\$110.00	Sch. 5 (w)
	Per Connection - 1"	N/A	\$140.00	Sch. 5 (w)
	Per Connection - 1 1/2*	N/A	\$300.00	Sch. 5 (w)
	Per Connection - 2"	N/A	\$385.00	Sch. 5 (w)
)	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
(4) 5	Service Installation Charges:			
	Per Connection - 5/8 " x 3/4"	N/A	\$143.00	Sch. 5 (w)
!	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
ŀ	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
ļ	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
i	Per Connection - 2"	NIA	\$245.00	Sch. 5 (w)
i	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
(5)	inspection Fee:	N/A	N/A	
Tota	al Minimum Charges - (5/8" meter)	\$0.00	\$1,44 7.63	

Company: SSU / Orange / Holiday Heights Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$86,615	\$12,623	\$5,418	\$2,796	\$107,452	Sch. 6 (w) p 1
2	Land	\$4,033	******	****		\$4,033	Sch. 6 (w) p
3	Depreciable Assets	\$82,582	\$12,623	\$5,418	\$2,796	\$103,419	
4	Accumulated Depreciation to Date	\$19,925	\$6,625	\$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	\$66,690	\$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. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$9,678	\$0	\$0	\$9,678	Sch. 9 (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. 8 (w) p
14	Existing Service Availability Charge Per ERC	N/A	N/A	N/A	N/A	\$0.00	Sch. 1 (w)
	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)

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$417.56	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$2.78	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	\$1,07,71	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.71	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2*	ACTUAL COST	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
13	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
17	(5) Inspection Fee:	N/A	N/A	
18	Total Minimum Charges - (5/8" meter)	\$225.00	\$758.28	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Plant	Main		Service		Supporting
No.	Test of Service Availability Charges	Capacity	Extension	Meters	Installation	Total	Schedules
1	Gross Book Value	\$125,077	\$66,749	\$12,224	\$1,891	\$205,941	Sch. 6 (w) p 1
2	Land	\$7,506				\$7,606	Sch. 6 (w) p 1
3	Depreciable Assets	\$117,471	\$6 6,7 4 9	\$12,224	\$1,891	\$198,335	
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	
6	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)
В	Minimum Level of CIAC		100.00%			32.41%	
9	CIAC to Date	\$314	\$50,000	\$1,615	\$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. 8 (w) p
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	\$417.5 6	\$107.71	\$90.00	\$143.00	\$758.28	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.09%	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)

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Aione	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:		· · · · · · · · · · · · · · · · · · ·	F + 40 () + 10 (40)
1	Per ERC - All Customers	N/A	\$349.71	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$2 .57	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	\$130.08	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.67	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1*	\$100.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$175,00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4"	N/A	\$143.00	\$ch. 5 (w)
13	Per Connection - 1*	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
6	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
7	(5) Inspection Fee:	N/A	N/A	
18	Total Minimum Charges - (5/8" meter)	\$225.00	\$ 712.80	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Plant	Main		Service		Supporting
No.	Test of Service Availability Charges	Capacity	Extension -	Meters	Installation	Total	Schedules
1	Gross Book Value	\$152,336	\$95,824	\$48,191	\$9,052	\$305,403	Sch. 6 (w) p
2	Land	\$667				\$667	Sch. 6 (w) p
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	\$1,94 8	\$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%			31.38%	
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	\$ch. 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
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					31.38%	
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	262	262	381	Sch. 11 (w)
23	Current No. of Customers	278	267	262	262	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)

Company: SSU / Putnam / Interlachen Lake/Park Manor Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

∟ine No.	(1) Service Availability Charges	(2) Present	(3) Stand Aione	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A -s	\$277.08	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$2.35	Sch. 3 (w)
	(2) Main Extension Charges:			
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)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2*	ACTUAL COST	\$385.00	Sch. 5 (w)
0	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
1	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
2	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
3	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2*	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
7	(5) Inspection Fee:	N/A	N/A	
18	Total Minimum Charges - (5/8" meter)	\$225.00	\$ 595.27	

Company: SSU / Putnam / Interlachen Lake/Park Manor Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

	4	(2)	(2)	(4)	(5)	(6)	(7)
	(1)	(2)	(3)	(4)	(5)	(0)	(7)
Line	Work of Canadan Avellahilla, Channes	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
No.	Test of Service Availability Charges	Сараспу	Extension	Werel?		TOTAL	
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	\$176,156	
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	\$181	\$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	\$85.19	\$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)

Company: SSU / Volusia / Jungle Den Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Aione	(4) Supporting Schedules	
_	(1) Water Plant Capacity Charges:				
1	Per ERC - All Customers	N/A	\$39.13	Sch. 3 (w)	
2	Per Gallon Equivalent	N/A	\$0.65	Sch. 3 (w)	
	(2) Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$44.26	Sch. 4 (w)	
4	Per Foot Équivalent	N/A	\$1.43	Sch. 4 (w)	
	(3) Meter Charges:				
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90,00	Sch. 5 (w)	
6	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)	
7	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)	
8	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)	
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)	
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)	
	(4) Service Installation Charges:				
11	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)	
12	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)	
13	Per Connection - 1"	N/A	\$154,00	Sch. 5 (w)	
14	Per Connection - 1- 1/2*	N/A	\$202.50	Sch. 5 (w)	
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)	
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)	
17	(5) Inspection Fee:	N/A	N/A		
18	Total Minimum Charges - (5/8" meter)	\$225.00	\$ 316.38		

Company: SSU / Volusia / Jungle Den Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
	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	\$4 91	\$10,380	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$1,704	\$12,121	\$2,910	\$49 1	\$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, 24 6	
12	Future Customers (ERC) to be Connected	0	22	0	0	14	Sch. 11 (w)
13	Composite Depreciation Rate	4.19%	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	-378.19%	
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	G	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)

Company: SSU / Bradford / Keystone Club Estates Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

.ine No. S	(1) ervice Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Water Plant Capacity Charges:	•		
1	Per ERC - All Customers	N/A	\$387.50	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$2.89	Sch. 3 (w)
(2) Main Extension Charges:			
3	Per ERC - All Customers	N/A	\$375.58	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$3.54	Sch. 4 (w)
(3) Meter Charges:			ı
5	Per Connection - 5/8 " x 3/4"	ACTUAL COST	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	N/A	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	N/A	\$140.00	\$ch. 5 (w)
В	Per Connection - 1 1/2"	N/A	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	N/A	\$385.00	Sch. 5 (w)
o	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
(4)) Service installation Charges:			
1	Per Connection - 5/8 " x 3/4"	ACTUAL COST	\$143.00	Sch. 5 (w)
2	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
3	Per Connection - 1*	N/A	\$154.00	Sch. 5 (w)
4	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
5	Per Connection - 2°	N/A	\$245.00	Sch. 5 (w)
6	Per Connection - 3* & Over	N/A	Actual Cost	Sch. 5 (w)
7 (5)) Inspection Fee:	N/A	N/A	
8 T c	otal Minimum Charges - (5/8" meter)	\$0.00	\$996.08	

Company: SSU / Bradford / Keystone Club Estates Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Plant	Main		Service		Supporting
No.	Test of Service Availability Charges	Capacity	Extension	Meters	Installation	Total	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	\$ch. 6 (w)
8	Minimum Level of CIAC		100.00%			48.17%	
9	CIAC to Date	\$36	\$939	\$9,448	\$0	\$10,423	Sch. 9 (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	\$16	\$4 75	\$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%	
16	Requested Service Availability Charge Per ERC	\$387.50	\$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					\$1,885.64	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	241	250		171	245	Sch. 11 (w)
23	Current No. of Customers	187	176	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	13	
26	Number of Years to Design Capacity	10.68	14.79	N/A	N/A	12.82	Sch. 11 (w)

Company: SSU / Clay / Keystone Heights Docket No.: 950495

Docket No.: 950495
Test Year Ended: 12/31/96
Historical [] Projected [X]

Line No. :	(1) Service Availability Charges	(2) P rese nt	(3) Stand Alone	(4) Supporting Schedules
(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$184.45	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.90	Sch. 3 (w)
(2) Main Extension Charges:			
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)
Ç	3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
٥	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
(4	Service Installation Charges:			
1	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
2	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
3	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
4	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
6	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
7 (5	i) Inspection Fee:	N/A	N/A	
8 T	otal Minimum Charges - (5/8" meter)	\$225.00	\$ 668.84	

Company: SSU / Clay / Keystone Heights Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Plant	Main		Service		Supporting
No.	Test of Service Availability Charges	Capacity	Extension :	Meters	Installation	Total	Schedules
1	Gross Book Value	\$452,659	\$761,409	\$96,693	\$43,133	\$1,353,894	Sch. 6 (w) p 1
2	Land	\$4,298				\$4,298	Sch. 6 (w) p 1
3	Depreciable Assets	\$448,361	\$761,409	\$96,693	\$43,133	\$1,349,596	
4	Accumulated Depreciation to Date	\$170,253	\$197,890	\$63,345	\$17,202	\$44 8, 69 0	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$348,785	\$761,409	\$63,345	\$17,202	\$1,190,741	
6	Net Plant at Design Capacity	\$103,874	\$0	\$33,348	\$25,932	\$163,153	
7	Transmission & Distribution / Collection Lines		\$761,409			\$761,409	Sch. 6 (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	\$43,1B2	\$30	\$84,330	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$388	\$110,195	\$4 3,182	\$30	\$153 ,795	
12	Future Customers (ERC) to be Connected	73	383	0	0	267	Sch. 11 (w)
13	Composite 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	8.40%	• /
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)

Company: SSU / Brevard / Kingswood Docket No.: 950495 Test Year Ended: 12/31/98 Historical [] Projected [X]

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$52.64	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.38	Sch. 3 (w)
	(2) Main Extension Charges:			
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)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$175.00	\$300,00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
,	(4) Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
13	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2*	N/A	\$245.00	Sch. 5 (w)
6	Per Connection - 3* & Over	N/A	Actual Cost	Sch. 5 (w)
7 ((5) Inspection Fee:	N/A	N/A	
g -	Total Minimum Charges - (5/8" meter)	\$225.00	\$ 289.78	

Company: SSU / Brevard / Kingswood Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Plant	Main		Service		Supporting
No.	Test of Service Availability Charges	Capacity	Extension	Meters	Installation	Total	Schedules
1	Gross Book Value	\$5,843	\$2,488	\$2,528	\$841	\$11,699	Sch. 6 (w) p 1
2	Land	\$166				\$166	Sch. 6 (w) p 1
3	Depreciable Assets	\$5,677	\$2,488	\$2,528	\$841	\$11,534	
4	Accumulated Depreciation to Date	\$2,216	\$2,137	\$1,205	\$367	\$5,925	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$2,216	\$2,485	\$1,205	\$367	\$6,273	
6	Net Plant at Design Capacity	\$3,627	\$3	\$1,323	\$4 73	\$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	68	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)

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$1,265.81	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$5.58	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	\$553.68	Sch. 4 (w)
4	Per Foot Equivalent	NA	\$6.84	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
0	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
1	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
13	Per Connection - 1*	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2*	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
7	(5) Inspection Fee:	N/A	N/A	
8	Total Minimum Charges - (5/8" meter)	\$225.00	\$2,052.49	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$205,138	\$121,746	\$18,219	\$4,441	\$349,544	Sch. 6 (w) p 1
2	Land	\$204				\$204	Sch. 6 (w) p 1
3	Depreciable Assets	\$204,935	\$121,746	\$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	
6	Net Plant at Design Capacity	\$174,248	\$81, 94 6	\$14,305	\$4,102	\$274,601	
7	Transmission & Distribution / Collection Lines		\$121,746			\$121,746	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	О	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	3.40%	2.33%			3.00%	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	22.49%	,
16	Requested Service Availability Charge Per ERC	\$1,265.81	\$553.68	\$90.00	\$143.00	\$2,052.49	\$ch. 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	16	16	N/A	N/A	16	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)

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

ie >. Sen	(1) vice Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) V	Vater Plant Capacity Charges:			
	Per ERC - All Customers	N/A	\$1,797.69	Sch. 3 (w)
	Per Gallon Equivalent	N/A	\$7.02	Sch. 3 (w)
(2) 1	Main Extension Charges:			
	Per ERC - All Customers	Actual Cost less 20%	\$119.14	Sch. 4 (w)
	Per Foot Equivalent	N/A	\$1.63	Sch. 4 (w)
(3) N	feter Charges:			
	Per Connection - 5/8 * x 3/4*	\$75.00	\$90.00	Sch. 5 (w)
	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
(4) S	ervice Installation Charges:			
	Per Connection - 5/8 " x 3/4"	\$150.00	\$143,00	Sch. 5 (w)
	Per Connection - 3/4*	N/A	\$143.00	Sch. 5 (w)
	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
	Per Connection - 2*	N/A	\$245.00	Sch. 5 (w)
	Per Connection - 3* & Over	N/A	Actual Cost	Sch. 5 (w)
(5) ir	spection Fee:	N/A	N/A	
Tota	i Minimum Charges - (5/8" meter)	\$225.00	\$2,149.83	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$158,532	\$16,468	\$6,111	\$3.011	\$184.123	Sch. 6 (w) p 1
2	Land	\$176	*	*-,	*-1	\$176	Sch. 6 (w) p 1
3	Depreciable Assets	\$158,356	\$16,468	\$6,111	\$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		\$16,468			\$16,468	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. 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	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					\$22,334.08	
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	ò	/ (11)
26	Number of Years to Design Capacity	0.00	10.33	N/A	N/A	0.97	Sch. 11 (w)

Company: SSU / Orange / Lake Conway Park Docket No.: 950495

Docket No.: 950495
Test Year Ended: 12/31/96
Historical [] Projected [X]

ine lo. S	(1) ervice Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Water Plant Capacity Charges:			, , , , , , , , , , , , , , , , , , , ,
	Per ERC - All Customers	N/A	\$66.67	Sch. 3 (w)
	Per Gallon Equivalent	N/A	\$0.27	Sch. 3 (w)
(2	e) Main Extension Charges:			
	Per ERC - All Customers	Actual Cost less 20%	\$89.17	Sch. 4 (w)
	Per Foot Equivalent	N/A	\$1.65	Sch. 4 (w)
(3) Meter Charges:			
	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
	Per Connection - 3/4"	\$85,00	\$110.00	Sch. 5 (w)
	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
,	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
)	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
(4) Service Installation Charges:			·
	Per Connection - 5/8 " x 3/4"	\$150,00	\$143,00	Sch. 5 (w)
2	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
3	Per Connection - 1*	N/A	\$154.00	Sch. 5 (w)
ł	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
5	Per Connection - 2*	N/A	\$245.00	Sch. 5 (w)
3	Per Connection - 3* & Over	N/A	Actual Cost	Sch. 5 (w)
(5) inspection Fee:	N/A	N /A	
ı To	otal Minimum Charges - (5/8" meter)	\$225.00	\$388.84	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
	rest of deliver Availability Official ges	Capacity	EXMISION	Motors	metallation		Schedules
1	Gross Book Value	\$10,703	\$17,945	\$6,065	\$946	\$35,659	Sch. 6 (w) p
2	Land	\$1,975				\$1,975	Sch. 6 (w) p
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	\$ 61	\$116	\$0	\$177	
	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. 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	3.53%	
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%	
	Minimum Service Availability Charge Per ERC					\$4,961.26	
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	86	86	88	Sch. 11 (w)
23	Current No. of Customers	86	86	86	86	86	Sch. 11 (w)
24	Annual Growth	0	1	N/A	N/A	0	Sch. 11 (w)
	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)

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

.ine No. S	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A .	\$175.84	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.76	Sch. 3 (w)
(a	2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	\$83.46	Sch. 4 (w)
1	Per Foot Equivalent	N/A	\$1.44	Sch. 4 (w)
(3	3) Meter Charges:			
;	Per Connection - 5/8 " x 3/4"	\$75,00	\$90.00	Sch. 5 (w)
	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
:	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
)	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
(4	i) Service Installation Charges:			
l	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
?	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
,	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
;	Per Connection - 1- 1/2*	N/A	\$202.50	Sch. 5 (w)
i	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
•	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
(5) Inspection Fee:	N/A	N/A	
3 T o	otal Minimum Charges - (5/8" meter)	\$225.00	\$492.30	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$87,822	\$53,362	\$26,127	\$12,246	\$179,558	Sch. 6 (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	\$31,087	\$20,798	\$15,891	\$3,827	\$71,603	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$31,087	\$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	\$ch. 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	\$96	\$34,342	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$3	\$45,286	\$600	\$96	\$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)
	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	20.29%	
16	Requested Service Availability Charge Per ERC	\$175.84	\$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)

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$2,047.91	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$9.85	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	N/A	\$231.66	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.89	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	ACTUAL COST	\$90,00	Sch. 5 (w)
6	Per Connection - 3/4"	N/A	\$110.00	Sch. 5 (w)
7	Per Connection - 1*	N/A	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	N/ A	\$300.00	Sch. 5 (w)
9	Per Connection • 2"	N/A	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	ACTUAL COST	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4*	N/A	\$143.00	Sch. 5 (w)
13	Per Connection - 1*	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2*	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
17	(5) Inspection Fee:	N/A	N/A	
18	Total Minimum Charges - (5/8" meter)	\$0.00	\$2,512.57	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Plant	Main		Service		Supporting
No.	Test of Service Availability Charges	Capacity	Extension	Meters	Installation	Total	Schedules
1	Gross Book Value	\$266,849	\$68,561	\$9,729	\$604	\$345,743	Sch. 6 (w) p
2	Land	\$604				\$604	Sch. 6 (w) p
3	Depreciable Assets	\$266,244	\$68,561	\$9,729	\$604	\$345,138	
4	Accumulated Depreciation to Date	\$50,680	\$8,365	\$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
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%	
16	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					\$1,434.08	
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			3	- , ,
25	Calculation of Z	0	104	N/A		7	
26	Number of Years to Design Capacity	0.00	54.40	N/A	. N/A	11.12	Sch. 11 (w)

Company: SSU / Clay / Lakeview Villas Docket No.: 950495

Docket No.: 950495
Test Year Ended: 12/31/96
Historical [] Projected [X]

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$621.92	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$5.27	Sch. 3 (w)
	(2) Main Éxtension Charges:	, ·		
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)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110,00	Sch. 5 (w)
7	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2*	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	\$ch. 5 (w)
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4"	N/A	\$143.00	\$ch. 5 (w)
13	Per Connection - 1*	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
17	(5) Inspection Fee:	N/A	N/A	
18	Total Minimum Charges - (5/8" meter)	\$225.00	\$948.54	

Company: SSU / Clay / Lakeview Villas Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	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. 6 (w) p 1
3	Depreciable Assets	\$13,856	\$2,590	\$1,868	\$1,410	\$19,725	
4	Accumulated Depreciation to Date	\$5,318	\$998	\$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	o	2	Sch. 11 (w)
13	Composite Depreciation Rate	3.62%	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	\$90.00	\$143.00	\$948.54	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	10.58	N/A	N/A	1.66	Sch. 11 (w)

Company: SSU / Lee / Lehigh Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

e). Şer	(1) vice Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) 1	Nater Plant Capacity Charges:			
	Per ERC - All Customers	N/A	\$199.82	Sch. 3 (w)
	Per Gatlon Equivalent	N/A	\$2.06	Sch. 3 (w)
(2) !	Main Extension Charges:			
	Per ERC - All Customers	N/A	\$387.48	Sch. 4 (w)
	Per Foot Equivalent	N/A	\$5.70	Sch. 4 (w)
(3) !	Meter Charges:			
	Per Connection - 5/8 " x 3/4"	ACTUAL COST	\$90.00	Sch. 5 (w)
	Per Connection - 3/4*	N/A	\$110.00	Sch. 5 (w)
	Per Connection - 1"	N/A	\$140.00	Sch. 5 (w)
	Per Connection - 1 1/2"	N/A	\$300.00	Sch. 5 (w)
	Per Connection - 2"	N/A	\$385.00	Sch. 5 (w)
	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
(4)	Service Installation Charges:			
	Per Connection - 5/8 " x 3/4"	ACTUAL COST	\$143.00	Sch. 5 (w)
	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
	Per Connection - 1*	N/A	\$154.00	Sch. 5 (w)
	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
	Per Connection - 2*	N/A	\$245.00	Sch. 5 (w)
	Per Connection - 3" & Over	N /A	Actual Cost	Sch. 5 (w)
(5) I	nspection Fee:	N/A	N/A	
Tota	al Minimum Charges - (5/8" meter)	\$0.00	\$820.30	

Company: SSU / Lee / Lehigh Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	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	\$388,618	\$3,710,588	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$1,580,801	\$2,044,734	\$215,065	\$388,618	\$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%			61.44%	
9	CIAC to Date	\$3,362,947	\$625,361	\$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)
	Level of CIAC at Design Capacity	N/A	N/A			25.17%	56m. / (H)
16	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					\$21,638.87	
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	
26	Number of Years to Design Capacity	4.01	0.00	N/A	N/A	1.18	Sch. 11 (w)

Company: SSU / Martin / Leilani Heights Docket No.: 950495

Docket No.: 950495
Test Year Ended: 12/31/96
Historical [] Projected [X]

Lin e No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$343.65	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.24	Sch. 3 (w)
	(2) Main Extension Charges:			
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)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	\$ch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1*	\$100.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$175,00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
0	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	\$ch, 5 (w)
	(4) Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
2	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
13	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
6	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
7	(5) Inspection Fee:	N/A	N/A	
18	Total Minimum Charges - (5/8" meter)	\$225.00	\$ 691.59	

Company: SSU / Martin / Leitani Heights Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$215,136	\$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		\$86,182			\$86,182	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			23.21%	
9	CIAC to Date	\$72	\$112,018	\$13,640	\$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	\$81,747	
	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	\$34 3.65	\$114.93	\$90.00	\$143.00	\$691.59	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.05%	90.41%	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%	
	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)
	Annual Growth	2	2	N/A	N/A	2	Sch. 11 (w)
	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)

Company: SSU / Highlands / Leisure Lakes Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected (X)

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	\$ 150.00	\$230.08	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$2.88	Sch. 3 (w)
	(2) Main Extension Charges:			
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)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$7 5.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service installation Charges:			
11	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
13	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
17	(5) Inspection Fee:	N/A	N/A	
18	Total Minimum Charges - (5/8" meter)	\$3 75.00	\$ 585.30	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Plant	Main		Service		Supporting
No.	Test of Service Availability Charges	Capacity	Extension	Meters	Installation	Total	Schedules
1	Gross Book Value	\$108,304	\$71,874	\$18,299	\$17,820	\$216,298	Sch. 6 (w) p
2	Land	\$1,132				\$1,132	Sch. 6 (w) p 1
3	Depreciable Assets	\$107,172	\$71,874	\$18,299	\$17,820	\$215,166	
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	\$96,815	\$2,920	\$450	\$100,635	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$27,009	\$17,669	\$750	\$9	\$4 5,437	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
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	126	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)

REPLACEMENT PAGES FOR VOLUME VIII, BOOK 3 OF 4

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	\$452.00	\$1,209.15	Sch. 3 (w)
2	Per Gation Equivalent	\$0.59	\$7.03	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	\$435.00	\$524.79	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$15.90	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$200.00	\$90.00	Sch. 5 (w)
5	Per Connection - 3/4"	N/A	\$110.00	Sch. 5 (w)
•	Per Connection - 1"	\$225.00	\$140.00	Sch. 5 (w)
3	Per Connection - 1 1/2"	ACTUAL COST	\$300.00	Sch. 5 (w)
)	Per Connection - 2*	ACTUAL COST	\$385.00	Sch. 5 (w)
•	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
ı	Per Connection - 5/8 " x 3/4"	\$0.00	\$143.00	Sch. 5 (w)
	Per Connection - 3/4"	\$0.00	\$143.00	\$ch. 5 (w)
ŀ	Per Connection - 1"	\$0.00	\$154,00	Sch. 5 (w)
ı	Per Connection - 1- 1/2"	\$0.00	\$202,50	Sch. 5 (w)
5	Per Connection - 2*	\$0.00	\$245,00	Sch. 5 (w)
6	Per Connection - 3" & Over	\$0.00	Actual Cost	Sch. 5 (w)
, ((5) Inspection Fee:	\$0.00	\$0.00	
,	Total Minimum Charges - (5/8" meter)	\$1 ,087.59	\$1,966,94	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$1,163,309	\$416,995	\$9,791	\$3,745	\$1,593,840	Sch. 6 (w) p 1
2	Land	\$695				\$695	Sch. 6 (w) p 1
3	Depreciable Assets	\$1,162,615	\$416,995	\$ 9,7 9 1	\$3,745	\$1,593,145	
4	Accumulated Depreciation to Date	\$542,110	\$86,305	\$2,550	\$286	\$631,251	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$542,110	\$416,995	\$2,550	\$286	\$961,94 1	
6	Net Plant at Design Capacity	\$621,199	\$0	\$7,241	\$3,459	\$6 31,899	
7	Transmission & Distribution / Collection Lines		\$416,995			\$416,995	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			26.16%	
9	CIAC to Date	\$67,734	\$179,170	\$5,650	\$14,600	\$267,154	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$17,013	\$47,792	\$941	\$1,696	\$67,442	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$17,013	\$ 565,451	\$941	\$1,696	\$585,101	
12	Future Customers (ERC) to be Connected	0	124	0	0	33	Sch. 11 (w)
13	Composite Depreciation Rate	3.96%	2.33%			3.53%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	\$452.00	\$435.00	\$200.00	N/A	\$1,087.00	Sch. 1 (w)
	Level of CIAC at Design Capacity	8.17%	#DIV/01	N/A	N/A	-47.94%	2 (4-)
16	Requested Service Availability Charge Per ERC	\$1,209.15	\$524.79	\$90.00	\$143.00	\$1,966.94	Sch. 1 (w)
17	Level of CIAC at Design Capacity	8.17%	100.00%	N/A	N/A	-46.02%	
18	Minimum Service Availability Charge Per ERC					\$34,982.40	
19	Level of CIAC at Design Capacity					26.16%	
20	Maximum Service Availability Charge Per ERC					\$57,321.06	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	463	584	460	460	495	Sch. 11 (w)
23	Current No. of Customers	463	460	460	460	460	Sch. 11 (w)
24	Annual Growth	0	1	N/A	N/A	0	Sch. 11 (w)
25	Calculation of Z	0	179	N/A	N/A	19	
26	Number of Years to Design Capacity	0.00	124.00	N/A	N/A	32.72	Sch. 11 (w)

Company: SSU / Marion / Marion Oaks Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	\$225.00	\$174.19	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.24	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	\$1,068.52	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$3.99	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 * x 3/4"	\$69.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	N/A	\$110.00	Sch. 5 (w)
7	Per Connection - 1*	\$99.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	\$170.00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4*	\$170.00	\$143.00	Sch. 5 (w)
13	Per Connection - 1"	\$170.00	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	ACTUAL COST	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	ACTUAL COST	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
17	(5) Inspection Fee:	ACTUAL COST	ACTUAL COST	
18	Total Minimum Charges - (5/8" meter)	\$ 634.00	\$1,475.71	

Company: SSU / Marion / Marion Oaks Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Plant	Main		Service		Supporting
No.	Test of Service Availability Charges	Capacity	Extension	Meters	installation	Total	Schedules
1	Gross Book Value	\$976,405	\$6,758,508	\$248,567	\$357,353	\$8,340,834	Sch. 6 (w) p 1
2	Land	\$119,437				\$119,437	Sch. 6 (w) p 1
3	Depreciable Assets	\$856,968	\$6,758,508	\$248,567	\$357,353	\$8,221,396	
4	Accumulated Depreciation to Date	\$340,124	\$803,909	\$96,153	\$82,358	\$1,322,543	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$340,124	\$6,758,508	\$96,153	\$82,358	\$7,277,142	
6	Net Plant at Design Capacity	\$636,281	\$0	\$152,415	\$274,995	\$1,063,691	
7	Transmission & Distribution / Collection Lines		\$6,758,508			\$6,758,508	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			81.03%	
9	CIAC to Date	\$348,251	\$552,968	\$113,892	\$278,849	\$1,293,960	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$70,617	\$78,208	\$29,411	\$46,797	\$225,033	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$70,617	\$1,117,641	\$29,411	\$46,797	\$1,264,466	
12	Future Customers (ERC) to be Connected	o	9,199	0	0	8,038	Sch. 11 (w)
13	Composite Depreciation Rate	3.67%	2.32%			2.49%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	\$225.00	N/A	\$69.00	\$170.00	\$464.00	Sch. 1 (w)
	Level of CIAC at Design Capacity	43.63%	N/A	N/A	N/A	44.38%	our. / (H)
16	Requested Service Availability Charge Per ERC	\$174.19	\$1,068.52	\$90.00	\$143.00	\$1,475,71	Sch. 1 (w)
17	Level of CIAC at Design Capacity	43.63%	100.00%	N/A	N/A	135.11%	
18	Minimum Service Availability Charge Per ERC					\$872.65	
19	Level of CIAC at Design Capacity					81.03%	
20	Maximum Service Availability Charge Per ERC					\$805.42	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	3,297	12,262	2,947	2,947	11,130	Sch. 11 (w)
23	Current No. of Customers	3,297	3,063	2,947	2,947	2,947	Sch. 11 (w)
24	Annual Growth	114	114	N/A	N/A	114	Sch. 11 (w)
25	Calculation of Z	0	8,655	N/A	N/A	7,084	
26	Number of Years to Design Capacity	0.00	80.90	N/A	N/A	70.69	Sch. 11 (w)

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
		-		
_	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$126.04	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.72	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	\$259.55	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$ 5.19	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110,00	Sch. 5 (w)
7	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2*	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
ID	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service installation Charges:			
11	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
13	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2*	N/A	\$245.00	Sch. 5 (w)
6	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
7	(5) Inspection Fee:	N/A	N/A	
8	Total Minimum Charges - (5/8" meter)	\$225.00	\$618.59	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	-Meters	Service Installation	- · Total	Supporting Schedules
	Gross Book Value	\$240,635	\$431,640	\$87,636	\$39.897	\$799,808	Sch. 6 (w) p 1
2	Land	\$5,392	V.0.1,0.10	407,000	*	\$5,392	Sch. 6 (w) p 1
_	Depreciable Assets	\$235,243	\$431,640	\$87,636	\$39,897	\$794,416	
_	Accumulated Depreciation to Date	\$93,417	(\$602)	\$56,654	\$16,539	\$166,008	Sch. 7 (w)
	Accumulated Depreciation at Design Capacity	\$198,869	(\$602)	\$56,654	\$16,539	\$271,459	
	Net Plant at Design Capacity	\$41,767	\$432,242	\$30,982	\$23,359	\$528,350	
7	Transmission & Distribution / Collection Lines		\$431,640			\$431,640	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			53.97%	
9	CIAC to Date	\$664	\$74,443	\$5,985	\$450	\$81,542	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$13	\$29,027	\$1,420	\$101	\$30,561	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$ 311	\$29,027	\$1,420	\$10 1	\$30,859	
12	Future Customers (ERC) to be Connected	11	О	0	0	4	- ,
13	Composite Depreciation Rate	3.91%	2.33%			2.89%	Sch. 8 (w) p
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$ 150.00	\$225.00	Sch. 1 (w)
		N/A	N/A	N/A	N/A	9.77%	, ,
16	Requested Service Availability Charge Per ERC	\$126.04	\$259.55	\$90,00	\$143.00	\$618.59	Sch. 1 (w)
17	Level of CIAC at Design Capacity	3.52%	10.51%	N/A	N/A	10.07%	
18	Minimum Service Availability Charge Per ERC					\$57,156.59	
19	Level of CIAC at Design Capacity					53.97%	
20	Maximum Service Availability Charge Per ERC					\$84,246.60	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	1,052	867	1,040	1,040	933	Sch. 11 (w)
23	Current No. of Customers	1,040	1,040	1,040	1,040	1,040	. ,
24	Annual Growth	1	0	N/A	N/A	1	Sch. 11 (w)
25	Calculation of Z	3	0	N/A	N/A	0	
26	Number of Years to Design Capacity	11. 4 6	0.00	N/A	N/A	4.10	Sch. 11 (w)

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

Line No,	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$1,302.06	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$6 .93	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	\$64.05	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.60	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 11	\$100.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4"	N/A	\$143,00	Sch. 5 (w)
13	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
17	(5) Inspection Fee:	N/A	N/A	
18	Total Minimum Charges - (5/8" meter)	\$225.00	\$1,599.12	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
		404 500	47.000	****	\$1,384	\$94.853	Sch. 6 (w) p
1	Gross Book Value	\$81,502 \$96	\$7,023	\$4 ,943	\$1,364	\$96	Sch. 6 (w) p
2	Land	\$81,406	\$7.023	\$4,943	\$1,384	\$94,756	3G1. 0 (W) p
3	Depreciable Assets	\$12,276	\$2,855	\$3,186	\$523	\$18,841	Sch. 7 (w)
4	Accumulated Depreciation to Date	\$12,276 \$12,276	\$2,855	\$3,186	\$523	\$18,841	CG1. 7 (41)
5 6	Accumulated Depreciation at Design Capacity Net Plant at Design Capacity	\$69,226	\$4,168	\$1,757	\$861	\$76,012	
0	Net Plant at Design Capacity	409,220	41 ,100	\$1,101	4001	4,0,012	
7	Transmission & Distribution / Collection Lines		\$7.023			\$7,023	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			7.40%	
_							
9	CIAC to Date	\$0	\$3,180	\$825	\$0	\$4,005	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$1,451	\$217	\$0	\$1,668	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$1,451	\$217	\$0	\$1,668	
12	Future Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	3.10%	2.32%			3.04%	Sch. 8 (w) p
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	3.07%	
16	Requested Service Availability Charge Per ERC	\$1,302.06	\$64.05	\$90,00	\$143.00	\$1,599.12	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	41. 4 8%	N/A	N/A	3.07%	
18	Minimum Service Availability Charge Per ERC					\$0.00	
19	Level of CIAC at Design Capacity					7.40%	
20	Maximum Service Availability Charge Per ERC					\$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	49	42	48	· 48	48	Sch. 11 (w)
23	Current No. of Customers	49	48	48	48	48	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)

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$822.72	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$3.90	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	\$44.43	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.15	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2*	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	\$150.00	\$143,00	Sch. 5 (w)
12	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
13	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
17	(5) Inspection Fee:	N/A	N/A	
18	Total Minimum Charges - (5/8" meter)	\$225.00	\$1,100.15	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Plant	Main		Service		Supporting
No.	Test of Service Availability Charges	Capacity	Extension	Meters	Installation	Total	Schedules
1	Gross Book Value	\$154,108	\$44,608	\$12,718	\$6,205	\$217,638	Sch. 6 (w) p 1
2	Land	\$3,319				\$3,319	Sch. 6 (w) p 1
3	Depreciable Assets	\$150,789	\$44,608	\$12,718	\$6,205	\$214,320	
4	Accumulated Depreciation to Date	\$9,362	\$34,145	\$7,691	\$3,076	\$54,274	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$9,362	\$44,608	\$7,691	\$3,076	\$64,737	
6	Net Plant at Design Capacity	\$144,746	\$0	\$5,027	\$3,128	\$152,901	
7	Transmission & Distribution / Collection Lines		\$44,608			\$44,608	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			20.50%	
9	CIAC to Date	\$108	\$17,886	\$27,839	\$300	\$46,133	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$2	\$9,158	\$15,288	\$6	\$24,454	Sch. 9 (w)
11	Acc. Amort, of CIAC at Design Capacity	\$2	\$37,125	\$15,288	\$6	\$ 52, 4 21	
12	Future Customers (ERC) to be Connected	0	133	0	0	30	Sch. 11 (w)
13	Composite Depreciation Rate	3.56%	2.33%			3.28%	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)
	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	-0.82%	, ,
16	Requested Service Availability Charge Per ERC	\$822.72	\$44.43	\$90.00	\$143.00	\$1,100.15	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.07%	100.00%	N/A	N/A	12.00%	
18	Minimum Service Availability Charge Per ERC					\$1,679.87	
19	Level of CIAC at Design Capacity					20.50%	
20	Maximum Service Availability Charge Per ERC					\$5,400.38	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	158	287	152	152	187	Sch. 11 (w)
23	Current No. of Customers	158	154	152	152	152	Sch. 11 (w)
24	Annual Growth	2	2	N/A	N/A	2	Sch. 11 (w)
25	Calculation of Z	0	104	N/A	N/A	7	
26	Number of Years to Design Capacity	0.00	67.13	N/A	N/A	15.07	Sch. 11 (w)

Company: SSU / Brevard / Oakwood Docket No.: 950495

Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$21.81	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0 .19	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - Ali Customers	Actual Cost less 20%	\$2.87	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.04	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
0	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
1	Per Connection - 5/8 " x 3/4"	\$150.00	\$143,00	Sch. 5 (w)
12	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
13	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	N/A	\$202.50	\$ch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	\$ch. 5 (w)
6	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
7	(5) Inspection Fee:	N/A	N/A	
8	Total Minimum Charges - (5/8" meter)	\$225.00	\$ 257.67	

Company: SSU / Brevard / Oakwood Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$16,313	\$16,264	\$7,735	\$7,200	\$47,512	Sch. 6 (w) p
2	Land	\$544				\$544	Sch. 6 (w) p
3	Depreciable Assets	\$15,769	\$16,264	\$7,735	\$7,200	\$46,968	
4	Accumulated Depreciation to Date	\$11,179	\$15,444	\$4,561	\$6,203	\$37,386	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$11,179	\$15, 444	\$4 ,561	\$6,203	\$37,386	
6	Net Plant at Design Capacity	\$5,135	\$820	\$3,174	\$997	\$10,126	
7	Transmission & Distribution / Collection Lines		\$16,264			\$16,264	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			34.23%	
9	CIAC to Date	\$0	\$0	\$2,505	\$750	\$3,255	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$0	\$528	\$118	\$646	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$0	\$528	\$118	\$646	
12	Future Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	3.84%	2.33%			3.09%	Sch. 8 (w) p
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	25.77%	
16	Requested Service Availability Charge Per ERC	\$21.81	\$2.87	\$90.00	\$143.00	\$257.67	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	0.00%	N/A	N/A	25.77%	
18	Minimum Service Availability Charge Per ERC					\$0.00	
19	Level of CIAC at Design Capacity					34.23%	
20	Maximum Service Availability Charge Per ERC					\$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	218	191	209	209	204	Sch. 11 (w)
23	Current No. of Customers	218	212	209	209	209	Sch. 11 (w)
24	Annual Growth	3	3	N/A	N/A	3	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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$1,477.33	Sch. 3 (w)
2	Per Gallon Equivalent	N/Á	\$4.4 5	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	\$5.48	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.05	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	\$ch. 5 (w)
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4"	N/A	\$143,00	Sch. 5 (w)
13	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
17	(5) Inspection Fee:	N/A	N/A	
18	Total Minimum Charges - (5/8" meter)	\$225.00	\$1,715.81	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Plant	Main		Service		Supporting
No.	Test of Service Availability Charges	Capacity	Extension	Meters	installation	Total	Schedules
1	Gross Book Value	\$298,552	\$2,519	\$2,318	\$389	\$303,778	Sch. 6 (w) p 1
2	Land	\$81				\$81	Sch. 6 (w) p 1
3	Depreciable Assets	\$298,470	\$2,519	\$2,318	\$389	\$303,697	
4	Accumulated Depreciation to Date	\$47,693	\$292	\$256	\$13	\$4 8,254	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$47,693	\$292	\$256	\$13	\$4 8,254	
6	Net Plant at Design Capacity	\$250,859	\$2,227	\$2,063	\$376	\$255,524	
7	Transmission & Distribution / Collection Lines		\$2,519			\$2,519	Sch. 6 (w)
.8	Minimum Level of CIAC		100.00%			0.83%	
9	CIAC to Date	\$0	\$0	\$6,078	\$2,325	\$8,403	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$0	\$754	\$47	\$801	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$0	\$754	\$4 7	\$801	
12	Future Customers (ERC) to be Connected	O	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	3,93%	2.34%			3,92%	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	2.98%	, ,
16	Requested Service Availability Charge Per ERC	\$1,477.33	\$5.48	\$90.00	\$143.00	\$1,715.81	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	0.00%	N/A	N/A	2.98%	
18	Minimum Service Availability Charge Per ERC					\$0.00	
19	Level of CIAC at Design Capacity					0.83%	
20	Maximum Service Availability Charge Per ERC					\$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	214	141	140	140	213	Sch. 11 (w)
23	Current No. of Customers	214	165	140	140	140	Sch. 11 (w)
24	Annual Growth	13	13	N/A	N/A	13	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)

Company: SSU / Putnam / Palm Port Docket No.: 950495 Test Year Ended: 12/31/96 Historical () Projected [X]

.ine No. Se	(1) orvice Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1)	Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A ·	\$741.44	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$6.28	Sch. 3 (w)
(2)	Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	\$8.80	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.21	Sch. 4 (w)
(3)	Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90,00	Sch. 5 (w)
3	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
,	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
1	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
)	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
)	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
(4)	Service Installation Charges:			
t	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
2	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
3	Per Connection - 1*	N/A	\$154.00	Sch. 5 (w)
4	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
5	Per Connection - 2°	N/A	\$245.00	Sch. 5 (w)
6	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
7 (5)	Inspection Fee:	N/A	N/A	
8 To	tal Minimum Charges - (5/8" meter)	\$225.00	\$983.24	

Company: SSU / Putnam / Palm Port Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

	(1)	(2)	(3)	(4)	(5)	(5)	(7)
Line		Plant	Main		Service		Supporting
No.	Test of Service Availability Charges	Capacity	Extension	Meters	Installation	Total	Schedules
1	Gross Book Value	\$131,875	\$1,991	\$6,424	\$4,379	\$144,670	Sch. 6 (w) p 1
2	Land	\$36,120				\$36,120	Sch. 6 (w) p 1
3	Depreciable Assets	\$95,755	\$1,991	\$6,424	\$4,379	\$108,550	
4	Accumulated Depreciation to Date	\$35,556	\$493	\$2,012	\$1,137	\$39,198	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$35,556	\$849	\$2,012	\$1,137	\$39,554	
6	Net Plant at Design Capacity	\$96,319	\$1,142	\$4,412	\$3,243	\$105,116	
7	Transmission & Distribution / Collection Lines		\$1,991			\$1,991	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			1.38%	
9	CIAC to Date	\$143	\$12,045	\$6,322	\$900	\$19,410	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$ 3	\$3,962	\$1,637	\$19	\$5,621	Sch. 9 (w)
11	Acc. Amort, of CIAC at Design Capacity	\$ 3	\$6,116	\$1,637	\$19	\$7,775	
12	Future Customers (ERC) to be Connected	0	27	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	3.60%	2.31%			3.58%	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)
	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	11.16%	
16	Requested Service Availability Charge Per ERC	\$741.44	\$8.80	\$90.00	\$143.00	\$983.24	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.15%	538.25%	N/A	N/A	11.44%	
18	Minimum Service Availability Charge Per ERC					(\$25,377.96)	
19	Level of CIAC at Design Capacity					1.38%	
20	Maximum Service Availability Charge Per ERC					\$167,381.38	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	117	137	106	106	117	Sch. 11 (w)
23	Current No. of Customers	117	110	106	106	106	Sch. 11 (w)
24	Annual Growth	4	4	N/A	N/A	4	Sch. 11 (w)
25	Calculation of Z	0	2	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	7.74	N/A	N/A	0.12	Sch. 11 (w)

Company: SSU / Pasco / Palm Terrace Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

e . Ser	(1) vice Availability Charges	(2) Pr as ent	(3) Stand Aione	(4) Supporting Schedules
(1)	Water Plant Capacity Charges:			
	Per ERC - All Customers	N/A	\$46.52	Sch. 3 (w)
	Per Gallon Equivalent	N/A	\$0.33	Sch. 3 (w)
(2)	Main Extension Charges:	•		
	Per ERC - All Customers	Actual Cost less 20%	\$43.02	Sch. 4 (w)
	Per Foot Equivalent	N/A	\$1.65	Sch. 4 (w)
(3) !	deter Charges:			
	Per Connection - 5/8 * x 3/4*	\$75.00	\$90.00	Sch. 5 (w)
	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
	Per Connection - 1*	\$100.00	\$140.00	Sch. 5 (w)
	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
(4) 5	Service Installation Charges:			
	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
	Per Connection - 3/4"	N/A	\$143,00	Sch. 5 (w)
	Per Connection - 1°	N/A	\$154.00	Sch. 5 (w)
	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
(5)	nspection Fee:	N/A	N/A	
Tota	al Minimum Charges - (5/8" meter)	\$225.00	\$322.54	

Company: SSU / Pasco / Palm Terrace Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	- Meters - 2	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$82,621	\$118,989	\$53,927	\$11,080	\$266,616	Sch. 6 (w) p 1
2	Land	\$23,669				\$23,669	Sch. 6 (w) p 1
3	Depreciable Assets	\$58,952	\$118,989	\$53,927	\$11,080	\$242,947	
4	Accumulated Depreciation to Date	\$19,703	\$47,374	\$21,393	\$683	\$89,152	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$19,703	\$47,374	\$21,393	\$683	\$89,152	
6	Net Plant at Design Capacity	\$ 62,918	\$71,615	\$32,534	\$10,397	\$177,464	
7	Transmission & Distribution / Collection Lines		\$118,989			\$118,989	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			44.63%	
9	CIAC to Date	\$0	\$148,142	\$556	\$150	\$148,848	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$66,535	\$75	\$2	\$66,612	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$66,535	\$75	\$2	\$66,612	
12	Future Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	3.80%	2.33%			2.93%	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	46.34%	, ,
16	Requested Service Availability Charge Per ERC	\$46.52	\$43.02	\$90.00	\$143.00	\$322.54	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	113.95%	N/A	N/A	46.34%	
18	Minimum Service Availability Charge Per ERC					\$0.00	
19	Level of CIAC at Design Capacity					44.63%	
20	Maximum Service Availability Charge Per ERC					\$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	1,221	1,213	1,215	1,215	1,216	Sch. 11 (w)
23	Current No. of Customers	1,221	1,217	1,215	1,215	1,215	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)

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$219.16	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.00	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	N/A	\$2,867.85	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$20.93	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	ACTUAL COST	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	N/A	\$110.00	Sch. 5 (w)
7	Per Connection - 1*	N/A	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	N/A	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	N/A	\$3 85.00	Sch. 5 (w)
10	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	ACTUAL COST	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4"	N/A	\$143,00	Sch. 5 (w)
13	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
17	(5) Inspection Fee:	N/A	N/A	
18	Total Minimum Charges - (5/8" meter)	\$0.00	\$3,320.00	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$68,459	\$885,846	\$43,294	\$134,337	\$1,131,936	Sch. 6 (w) p 1
2	Land	\$ 6,963				\$6,963	Sch. 6 (w) p 1
3	Depreciable Assets	\$61,495	\$885,846	\$43,294	\$134,337	\$1,124,972	
4	Accumulated Depreciation to Date	\$9,287	(\$37,365)	\$9,781	\$15,710	(\$2,587)	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$9,287	(\$37,365)	\$9,781	\$15,710	(\$2,587)	
6	Net Plant at Design Capacity	\$59,172	\$923,210	\$33,513	\$118,627	\$1,134,523	
7	Transmission & Distribution / Collection Lines		\$885,846			\$885,846	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			78.26%	
9	CIAC to Date	\$0	\$4,050	\$8,569	\$0	\$12,619	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$1,093	\$905	\$0	\$1,998	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$ 0	\$1,093	\$905	\$0	\$1,998	
12	Future Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	2.77%	2.33%			2.36%	Sch. 8 (w) p
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	0.94%	
16	Requested Service Availability Charge Per ERC	\$219.16	\$2,867.85	\$90.00	\$143.00	\$3,320.00	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	0.32%	N/A	N/A	0.94%	
18	Minimum Service Availability Charge Per ERC					\$0.00	
19	Level of CIAC at Design Capacity					78.26%	
20	Maximum Service Availability Charge Per ERC					\$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	257	210			213	Sch. 11 (w)
23	Current No. of Customers	257	243	235	235	235	Sch. 11 (w)
24	Annual Growth	8	8	N/A	. N/A	8	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

Company: SSU / Lake / Palms Mobile Home Park Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:		·	
1	Per ERC - All Customers	N/A	\$984.82	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$13.31	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	\$36.02	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.56	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$175.00	\$300,00	Sch. 5 (w)
9	Per Connection - 2*	ACTUAL COST	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
13	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2*	N/A	\$245,00	Sch. 5 (w)
16	Per Connection - 3* & Over	N/A	Actual Cost	Sch. 5 (w)
17	(5) Inspection Fee:	N/A	N/A	
18	Total Minimum Charges - (5/8" meter)	\$225.00	\$1,253.84	

Company: SSU / Lake / Paims Mobile Home Park Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$79,678	\$6,461	\$ 6,952	\$1,671	\$94,762	Sch. 6 (w) p 1
2	Land	\$155				\$155	Sch. 6 (w) p 1
3	Depreciable Assets	\$79,523	\$6,461	\$6,952	\$1,671	\$94,607	
4	Accumulated Depreciation to Date	\$15,756	\$3,019	\$3,939	\$629	\$23,342	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$15,756	\$7,335	\$3,939	\$629	\$27,658	
6	Net Plant at Design Capacity	\$63 ,922	(\$874)	\$3,013	\$1,042	\$ 67,103	
7	Transmission & Distribution / Collection Lines		\$6,461			\$6,461	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			6.82%	
9	CIAC to Date	\$36	\$3,037	\$0	\$0	\$3,073	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$1	\$1,327	\$0	\$0	\$1,328	Sch. 9 (w)
11	Acc. Amort, of CIAC at Design Capacity	\$1	\$ 3,356	\$0	\$0	\$3,357	
12	Future Customers (ERC) to be Connected	0	29	0	0	2	Sch. 11 (w)
13	Composite Depreciation Rate	4.36%	2.34%			4.21%	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)
	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	0.26%	
16	Requested Service Availability Charge Per ERC	\$984.82	\$36.02	\$90.00	\$143.00	\$1,253.84	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.05%	-4 1,87%	N/A	N/A	3.40%	,
18	Minimum Service Availability Charge Per ERC					\$2,373.64	
19	Level of CIAC at Design Capacity					6.82%	
20	Maximum Service Availability Charge Per ERC					\$24,724,05	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	58	87	58	58	61	Sch. 11 (w)
23	Current No. of Customers	58	58	58	58	58	Sch. 11 (w)
24	Annual Growth	0	1	N/A	N/A	0	Sch. 11 (w)
25	Calculation of Z	0	10	N/A	N/A	0	(,
26	Number of Years to Design Capacity	0.00	28.58	N/A	N/A	2.14	Sch. 11 (w)

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges;			
1	Per ERC - All Customers	N/A	\$210.71	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.01	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	\$ 43.47	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.34	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1*	\$100.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4"	N/A	\$143,00	Sch. 5 (w)
13	Per Connection - 1*	N/A	\$154,00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
17	(5) Inspection Fee:	N/A	N/A	
18	Total Minimum Charges - (5/8" meter)	\$ 225.00	\$487,18	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
_	Gross Book Value	\$74,374	\$16,243	\$10,298	\$12,771	\$113,686	Sch. 6 (w) p 1
2	Land	\$1,375	\$10,240	₩10,200	₩12,111	\$1,375	Sch. 6 (w) p 1
3	Depreciable Assets	\$72,998	\$16,243	\$10,298	\$12,771	\$112,311	
4	Accumulated Depreciation to Date	\$40,453	\$8,081	\$3,297	\$3,506	\$55,338	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$40,453	\$18,749	\$3,297	\$3,506	\$66,005	· ()
6	Net Plant at Design Capacity	\$33,921	(\$2,506)	\$7,000	\$9,265	\$47,680	
7	Transmission & Distribution / Collection Lines		\$16,243			\$16,243	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			14.29%	
9	CIAC to Date	\$305	\$29,444	\$9,604	\$508	\$39,861	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$ 5	\$19,929	\$3 ,167	\$11	\$23,112	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$ 5	\$39,266	\$3,167	\$11	\$42,449	
12	Future Customers (ERC) to be Connected	0	73	0	О	13	Sch. 11 (w)
13	Composite Depreciation Rate	3.69%	2.33%			3.44%	Sch. 8 (w) p
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	0.24%	
16	Requested Service Availability Charge Per ERC	\$210.71	\$43.47	\$90.00	\$143.00	\$487.18	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.88%	306.64%	N/A	N/A	6.84%	
18	Minimum Service Availability Charge Per ERC					\$782.92	
19	Level of CIAC at Design Capacity					14.29%	
20	Maximum Service Availability Charge Per ERC					\$3,193.73	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	145	213	137		157	Sch. 11 (w)
23	Current No. of Customers	145	140	137		137	Sch. 11 (w)
24	Annual Growth	3	3	N/A		3	Sch. 11 (w)
25	Calculation of Z	0	24	N/A		1	
26	Number of Years to Design Capacity	0.00	28.22	N/A	N/A	5.06	Sch. 11 (w)

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	\$110.00	\$105.13	Sch. 3 (w)
2	Per Gallon Equivalent	\$0.31	\$0.70	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	\$7 25.00	\$1,251.49	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$4.67	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	N/A	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$100.00	\$140,00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	\$267.00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4"	\$267.00	\$143.00	Sch. 5 (w)
13	Per Connection - 1"	\$267.00	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	\$267.00	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	\$267.00	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	\$267.00	Actual Cost	Sch. 5 (w)
17	(5) Inspection Fee:	\$267.00	\$267.00	
18	Total Minimum Charges - (5/8" meter)	\$1,711.31	\$1,589.62	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$362,347	\$3,864,691	\$100,802	\$161,907	\$4,489,747	Sch. 6 (w) p 1
2	Land	\$21,493				\$21,493	Sch. 6 (w) p 1
3	Depreciable Assets	\$340,854	\$3,864,691	\$100,802	\$ 161,907	\$4,468,254	
4	Accumulated Depreciation to Date	\$71,087	\$404,020	\$23,077	\$26,774	\$524,958	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$71,087	\$1,324,369	\$23,077	\$26,774	\$1,445,307	
6	Net Plant at Design Capacity	\$291,260	\$2,540,322	\$77,725	\$135,133	\$3,044,440	
7	Transmission & Distribution / Collection Lines		\$3,864,691			\$3,864,691	\$ch. 6 (w)
8	Minimum Level of CIAC		100.00%			86.08%	
9	CIAC to Date	\$114,085	\$768,409	\$80,582	\$244,176	\$1,207,252	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$16,770	\$59,827	\$13,020	\$24,194	\$113,811	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$16,770	\$242,818	\$13,020	\$24,194	\$296,802	
12	Future Customers (ERC) to be Connected	0	1,625	0	0	1,486	Sch. 11 (w)
13	Composite Depreciation Rate	3.78%	2.32%			2.44%	Sch. 8 (w) p
14	Existing Service Availability Charge Per ERC	\$110.00	\$725.00	\$75.00	\$267.00	\$1,177.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	33.41%	61.50%	N/A	N/A	80.75%	, ,
16	Requested Service Availability Charge Per ERC	\$105.13	\$1,251.49	\$90.00	\$143.00	\$1,589.62	Sch. 1 (w)
17	Level of CIAC at Design Capacity	33.41%	91.13%	N/A	N/A	98.58%	
18	Minimum Service Availability Charge Per ERC					\$1,300.30	
19	Level of CIAC at Design Capacity					86.08%	
20	Maximum Service Availability Charge Per ERC					\$1,043.86	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	2,572	3,828	2,019	2,019	3,720	Sch. 11 (w)
23	Current No. of Customers	2,572	2,203	2,019	2,019	2,019	Sch. 11 (w)
24	Annual Growth	158	158	N/A	N/A	158	Sch. 11 (w)
25	Calculation of Z	0	195	N/A	N/A	170	
26	Number of Years to Design Capacity	0.00	10.27	N/A	N/A	9.39	Sch. 11 (w)

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

Serv	(1) ice Avaliability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) W	ater Plant Capacity Charges:			
	Per ERC - All Customers	N/A	\$365.48	Sch. 3 (w)
	Per Gallon Equivalent	N/A	\$2.08	Sch. 3 (w)
(2) M	ain Extension Charges:			
	Per ERC - All Customers	Actual Cost less 20%	\$603.54	Sch. 4 (w)
	Per Foot Equivalent	N/A	\$12.32	Sch. 4 (w)
(3) M	eter Charges:			
	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
	Per Connection - 1*	\$100.00	\$140.00	Sch. 5 (w)
	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
(4) Se	ervice Installation Charges:			
	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
	Per Connection - 1*	N/A	\$154.00	Sch. 5 (w)
	Per Connection - 1- 1/2*	N/A	\$202.50	Sch. 5 (w)
	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
(5) in:	spection Fee:	N/A	N/A	
Total	Minimum Charges - (5/8″ meter)	\$225.00	\$1,202.02	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Plant	Main		Service		Supporting
No.	Test of Service Availability Charges	Capacity	Extension	Meters	Installation	Total	Schedules
1	Gross Book Value	\$140,238	\$216,996	\$27,631	\$18,420	\$403,285	Sch. 6 (w) p 1
2	Land	\$1,750				\$1,750	Sch. 6 (w) p 1
3	Depreciable Assets	\$138, 48 8	\$216,996	\$27,631	\$18,420	\$401,535	
4	Accumulated Depreciation to Date	\$27,738	\$33,247	\$5,703	\$3,703	\$70,391	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$42,022	\$62,553	\$5,703	\$3,703	\$113,982	
6	Net Plant at Design Capacity	\$98,216	\$ 15 4 ,443	\$21,927	\$14,717	\$289,303	
7	Transmission & Distribution / Collection Lines		\$216,996			\$216,996	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			53.81%	
9	CIAC to Date	\$1,300	\$182,681	\$45,148	\$750	\$229,879	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$29	\$32,015	\$9,536	\$9	\$41,589	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$163	\$56,687	\$9,536	\$ 9	\$66,395	
12	Future Customers (ERC) to be Connected	24	60	0	٥	46	Sch. 11 (w)
13	Composite Depreciation Rate	4.40%	2.33%			3.14%	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)
	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	59.81%	22 ()
16	Requested Service Availability Charge Per ERC	\$365.48	\$603.54	\$90.00	\$143.00	\$1,202.02	Sch. 1 (w)
17	Level of CIAC at Design Capacity	9.62%	103.25%	N/A	N/A	74.13%	
18	Minimum Service Availability Charge Per ERC					(\$184.37)	
19	Level of CIAC at Design Capacity					53.81%	
20	Maximum Service Availability Charge Per ERC					\$1,261.45	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	277	292	222	222	286	Sch. 11 (w)
2 3	Current No. of Customers	253	232	222	222	222	Sch. 11 (w)
24	Annual Growth	10	10	N/A	N/A	10	Sch. 11 (w)
25	Calculation of Z	1	4	N/A	N/A	3	
26	Number of Years to Design Capacity	2.34	5.81	N/A	N/A	4.45	Sch. 11 (w)

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

ine No. S	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
- (1	I) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$806,86	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$3.25	Sch. 3 (w)
(2	2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	\$160.90	Sch. 4 (w)
1	Per Foot Equivalent	N/A	\$1.41	Sch. 4 (w)
(3	i) Meter Charges:			
5	Per Connection - 5/8 * x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
;	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$100.00	\$140.00	Sch, 5 (w)
3	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
ı	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
0	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
(4	s) Service Installation Charges:			
1	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
2	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
3	Per Connection - 1*	N/A	\$154.00	Sch. 5 (w)
4	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
5	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
5	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
7 (5) Inspection Fee:	N/A	N/A	
8 T o	otal Minimum Charges - (5/8" meter)	\$ 225.00	\$1,200.76	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Moters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$226,082	\$56,644	\$20,763	\$6,401	\$309,891	Sch. 6 (w) p 1
2	Land	\$21,054				\$21,054	Sch. 6 (w) p 1
3	Depreciable Assets	\$205,028	\$56,644	\$20,763	\$6,401	\$288,837	
4	Accumulated Depreciation to Date	\$72,734	\$12,682	\$14,292	\$2,449	\$102,157	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$72,734	\$68,077	\$14,292	\$2,449	\$157,552	
6	Net Plant at Design Capacity	\$153,348	(\$11,432)	\$6,472	\$3,952	\$152,339	
7	Transmission & Distribution / Collection Lines		\$56,644			\$56,644	Sch. 6 (w)
8	Minimum Level of CIAC		100,00%			18.28%	
9	CIAC to Date	\$4 5	\$12,828	\$4,792	\$231	\$17,896	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$1	\$5,825	\$1,438	\$ 5	\$7,269	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$1	\$18,370	\$1,438	\$5	\$19,814	
12	Future Customers (ERC) to be Connected	0	46	0	0	9	\$ch. 11 (w)
13	Composite Depreciation Rate	3.46%	2.33%			3.24%	Sch. 8 (w) p
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	-0.08%	
16	Requested Service Availability Charge Per ERC	\$806.86	\$160.90	\$90.00	\$143.00	\$1,200.76	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.03%	15,34%	N/A	N/A	5.04%	
18	Minimum Service Availability Charge Per ERC					\$3,724.80	
19	Level of CiAC at Design Capacity					18.28%	
20	Maximum Service Availability Charge Per ERC					\$14,538.38	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	171	215	168	168	180	Sch. 11 (w)
23	Current No. of Customers	171	169	168	168	168	Sch. 11 (w)
24	Annual Growth	1	1	N/A	N/A	1	Sch. 11 (w)
25	Calculation of Z	0	23	N/A	N/A	1	
26	Number of Years to Design Capacity	0.00	41.97	N/A	N/A	8.41	Sch. 11 (w)

Company: SSU / Citrus / Point O' Woods Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

_ine No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:		···	·
1	Per ERC - All Customers	N/A	\$1,134.28	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$8.28	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	\$68.39	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.87	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1*	\$100.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
0	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
1	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
2	Per Connection - 3/4"	N/A	\$143,00	Sch. 5 (w)
3	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
4	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
5	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
6	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
7	(5) Inspection Fee:	N/A	N/A	
В	Total Minimum Charges - (5/8" meter)	\$225.00	\$1,435.66	

Company: SSU / Citrus / Point O' Woods Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$495,438	\$66,223	\$91,416	\$10,561	\$663,639	Sch. 6 (w) p
2	Land	\$3,405				\$3,405	Sch. 6 (w) p
3	Depreciable Assets	\$492,033	\$6 6,223	\$91,416	\$10,561	\$660,234	
4	Accumulated Depreciation to Date	\$7,395	\$30,749	\$39,061	\$1,066	\$78,271	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$7,395	\$38,718	\$39,061	\$1,066	\$86,241	
6	Net Plant at Design Capacity	\$488,043	\$27,505	\$52,355	\$9,495	\$577,398	
7	Transmission & Distribution / Collection Lines		\$6 6, 2 23			\$66,223	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			9.98%	
9	CIAC to Date	\$0	\$88,821	\$45,716	\$10,692	\$145,229	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$36,448	\$11,708	\$1,015	\$49,171	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$47,137	\$11,708	\$1,015	\$59,860	
12	Future Customers (ERC) to be Connected	0	45	0	0	5	Sch. 11 (w)
13	Composite Depreciation Rate	4.14%	2.32%			3.93%	Sch. 8 (w) p
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	14.99%	
16	Requested Service Availability Charge Per ERC	\$1,134.28	\$68.39	\$90.00	\$143.00	\$1,435.66	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	162.16%	N/A	N/A	16.10%	
18	Minimum Service Availability Charge Per ERC					(\$5,243.54)	
19	Level of CIAC at Design Capacity					9.98%	
20	Maximum Service Availability Charge Per ERC					\$65,693.63	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	387	415	361	361	390	Sch. 11 (w)
23	Current No. of Customers	387	370	361	361	361	Sch. 11 (w)
24	Annual Growth	9	9	N/A	N/A	9	Sch. 11 (w)
25	Calculation of Z	0	3	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	5.18	N/A	N/A	0.61	Sch. 11 (w)

Company: SSU / Putnam / Pomona Park Docket No.: 950495

Docket No.: 950495
Test Year Ended: 12/31/96
Historical [] Projected [X]

ine No. :	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$311.89	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$2,64	Sch. 3 (w)
(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	\$61.97	Sch. 4 (w)
•	Per Foot Equivalent	N/A	\$0,50	Sch. 4 (w)
(3) Meter Charges:			
i	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
3	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
	Per Connection - 1*	\$100.00	\$140.00	Sch. 5 (w)
ŀ	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
1	Per Connection - 2*	ACTUAL COST	\$385.00	Sch. 5 (w)
)	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
(4) Service Installation Charges:			
l	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
2	Per Connection - 3/4"	N/A	\$143,00	Sch. 5 (w)
3	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
4	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
5	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
6	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
· (5) Inspection Fee:	N/A	N/A	
з т	otal Minimum Charges - (5/8" meter)	\$225.00	\$606,86	

Company: SSU / Putnam / Pomona Park Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$89,168	\$44,123	\$18,686	\$6,668	\$158,644	Sch. 6 (w) p 1
2	Land	\$441				\$441	Sch. 6 (w) p 1
3	Depreciable Assets	\$88,727	\$44,123	\$18,686	\$6,668	\$158,203	
4	Accumulated Depreciation to Date	\$20,599	\$16,725	\$7,659	\$1,564	\$46,548	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$20,599	\$44,123	\$7,65 9	\$1,564	\$73,945	
6	Net Plant at Design Capacity	\$68,569	\$0	\$11,027	\$ 5,103	\$84,699	
7	Transmission & Distribution / Collection Lines		\$44,123			\$44,123	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			27.81%	
9	CIAC to Date	\$51	\$ 15,259	\$6,781	\$658	\$22,749	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$1	\$5,616	\$1,836	\$14	\$7,467	\$ch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$1	\$44,376	\$1,836	\$14	\$46,227	
12	Future Customers (ERC) to be Connected	0	343	0	0	114	Sch. 11 (w)
13	Composite Depreciation Rate	4.51%	2.33%			3.79%	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	-18.15%	
16	Requested Service Availability Charge Per ERC	\$311.89	\$61.97	\$90.00	\$143.00	\$606.86	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.07%	100.00%	N/A	N/A	-1.90%	
18	Minimum Service Availability Charge Per ERC					\$1,305.36	
19	Level of CIAC at Design Capacity					27.81%	
20	Maximum Service Availability Charge Per ERC					\$2,414.57	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	198	535	188	188	309	Sch. 11 (w)
23	Current No. of Customers	198	192	. 188	188	188	Sch. 11 (w)
24	Annual Growth	3	3	N/A	N/A	3	Sch. 11 (w)
25	Calculation of Z	0	437	N/A	N/A	78	
26	Number of Years to Design Capacity	0.00	109.03	N/A	N/A	36.09	Sch. 11 (w)

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	. N/A	\$713.36	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$3.07	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	\$396.87	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$2.66	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4*	N/A	\$143.00	Sch. 5 (w)
13	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
17	(5) Inspection Fee:	N/A	N/A	
18	Total Minimum Charges - (5/8" meter)	\$225.00	\$1,343.2 3	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service installation	Total	Supporting Schedules
1	Gross Book Value	\$160,351	\$182,5 99	\$17,943	\$3,371	\$364,263	Sch. 6 (w) p 1
2	Land	\$15,032				\$15,032	Sch. 6 (w) p 1
3	Depreciable Assets	\$145,319	\$182,599	\$17,943	\$3,371	\$349,232	- . -
4	Accumulated Depreciation to Date	\$25,631	\$22,966	\$6,206	\$458	\$55,262	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$25,631	\$182,599	\$6,206	\$458	\$214,894	
6	Net Plant at Design Capacity	\$134,719	\$0	\$11,736	\$2,913	\$149,369	
7	Transmission & Distribution / Collection Lines		\$182,599			\$182,599	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			50.13%	
9	CIAC to Date	\$176	\$15,163	\$22,006	\$658	\$38,003	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$4	\$9,739	\$9,042	\$14	\$18,799	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$4	\$28,906	\$9,042	\$14	\$37,966	
12	Future Customers (ERC) to be Connected	0	182	0	o	97	Sch. 11 (w)
13	Composite Depreciation Rate	4.45%	2.33%			3.32%	Sch. 8 (w) p
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	7.61%	
16	Requested Service Availability Charge Per ERC	\$713.36	\$396.87	\$90.00	\$143.00	\$1,343.23	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.13%	100.00%	N/A	N/A	45.30%	
18	Minimum Service Availability Charge Per ERC					\$1,486.56	
19	Level of CIAC at Design Capacity					50.13%	
20	Maximum Service Availability Charge Per ERC					\$2,224.50	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	170	345	160	160	263	Sch. 11 (w)
23	Current No. of Customers	170	163	160	160	160	Sch. 11 (w)
24	Annual Growth	3	3	N/A	N/A	3	Sch. 11 (w)
25	Calculation of Z	0	115	N/A	N/A	46	
26	Number of Years to Design Capacity	0.00	54.26	N/A	N/A	28.89	Sch. 11 (w)

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

Line No.	(1) Service Availability Charges	(2) P res ent	(3) Stand Alone	(4) Supporting Schedules
_	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$2,830.28	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$10.33	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	\$33.59	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.09	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75,00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4*	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	ACTUAL COST	Act⊔al Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	\$150,00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4*	N/A	\$143.00	Sch. 5 (w)
13	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
7	(5) Inspection Fee:	N/A	N/A	
8	Total Minimum Charges - (5/8" meter)	\$ 225.00	\$3,096.87	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Plant	Main Extension	Meters	Service Installation	T-4-1	Supporting
No.	Test of Service Availability Charges	Capacity	Extension	Melers	INSTRUCTION .	Total	Schedules
1	Gross Book Value	\$111,876	\$2,629	\$1,479	\$206	\$116,190	Sch. 6 (w) p
2	Land	\$3,840				\$3,840	Sch. 6 (w) p
3	Depreciable Assets	\$108,036	\$2,629	\$1,479	\$206	\$112,350	
4	Accumulated Depreciation to Date	\$19,504	\$302	\$246	\$7	\$20,058	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$19,504	\$1,757	\$246	\$ 7	\$21,513	
6	Net Plant at Design Capacity	\$92,372	\$872	\$1,233	\$199	\$94,677	
7	Transmission & Distribution / Collection Lines		\$2,629			\$2,629	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			2.26%	
9	CIAC to Date	\$0	\$0	\$1,379	\$1,258	\$2,637	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$0	\$153	\$ 26	\$179	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$0	\$153	\$26	\$179	
	Future Customers (ERC) to be Connected	0	94	0	0	2	Sch. 11 (w)
13	Composite Depreciation Rate	3.64%	2.32%			3.61%	Sch. 8 (w) p
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	3.10%	
16	Requested Service Availability Charge Per ERC	\$2,830.28	\$33.59	\$90.00	\$143.00	\$3,096.87	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	260.79%	N/A	N/A	9.57%	
18	Minimum Service Availability Charge Per ERC					(\$148.20)	
19	Level of CIAC at Design Capacity					2.26%	
20	Maximum Service Availability Charge Per ERC					\$32,171.08	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	26	114	18	18	28	Sch. 11 (w)
23	Current No. of Customers	26	20	18	18	18	Sch. 11 (w)
24	Annual Growth	4	4	N/A	N/A	4	Sch. 11 (w)
25	Calculation of Z	0	26	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	23.86	N/A	N/A	0.55	Sch, 11 (w)

Company: SSU / St. Johns / Remington Forest Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

Li ne No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$725.25	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$ 3.37	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	N/A	\$312.58	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$4. 01	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	ACTUAL COST	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	N/A	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	N/A	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	N/A	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	N/A	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	ACTUAL COST	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
13	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2*	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3* & Over	N/A	Actual Cost	Sch. 5 (w)
17	(5) inspection Fee:	N/A	N/A	
18	Total Minimum Charges - (5/8" meter)	\$0.00	\$1,270.83	

Company: SSU / St. Johns / Remington Forest Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$98,177	\$51,026	\$11,578	\$10,692	\$171,474	Sch. 6 (w) p
2	Land	\$153				\$153	Sch. 6 (w) p
3	Depreciable Assets	\$98,024	\$51,026	\$11,578	\$10,692	\$171,321	
4	Accumulated Depreciation to Date	\$17,997	\$13,132	\$1,777	\$2,545	\$35,450	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$17,997	\$13,132	\$1,777	\$2,545	\$35,450	
6	Net Plant at Design Capacity	\$80,181	\$37,894	\$9,802	\$8,147	\$136,024	
7	Transmission & Distribution / Collection Lines		\$51,026			\$51,026	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			29,76%	
9	CIAC to Date	\$0	\$65,275	\$11,100	\$0	\$76,375	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$18,096	\$1,002	\$0	\$19,098	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$18,096	\$1,002	\$0	\$19,098	
12	Future Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	4.37%	2.31%			3.67%	Sch. 8 (w) p
14	Existing Service Availability Charge Per ERC	N/A	N/A	CTUAL COST	CTUAL COST	\$0.00	Sch. 1 (w)
	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	42.11%	
16	Requested Service Availability Charge Per ERC	\$725.25	\$312.58	\$90.00	\$143.00	\$1,270.83	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	124.50%	N/A	N/A	42.11%	
18	Minimum Service Availability Charge Per ERC					\$0.00	
19	Level of CIAC at Design Capacity					29.76%	
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	87	89	89	111	Sch. 11 (w)
23	Current No. of Customers	123	101	89	89	89	Sch. 11 (w)
24	Annual Growth	11	11	N/A	. N/A	11	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

Company: SSU / Putnarn / River Grove Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

ne o. Ser	(1) vice Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1)	Water Plant Capacity Charges:			
ı	Per ERC - All Customers	N/A	\$535.54	Sch. 3 (w)
!	Per Gallon Equivalent	N/A	\$3.35	Sch. 3 (w)
(2) !	Main Extension Charges:			
)	Per ERC - All Customers	Actual Cost less 20%	\$106.07	Sch. 4 (w)
ı	Per Foot Equivalent	N/A	\$1.56	Sch. 4 (w)
(3) !	Meter Charges:			
	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
)	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
(4) 5	Service Installation Charges:			
	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
!	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
3	Per Connection - 1*	N/A	\$154.00	Sch. 5 (w)
,	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
;	Per Connection - 2*	N/A	\$245.00	Sch. 5 (w)
;	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
(5) I	nspection Fee:	N/A	N/A	
Tota	al Minimum Charges - (5/8" meter)	\$225.00	\$874.61	

Company: SSU / Putnam / River Grove Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
				 			
1	Gross Book Value	\$111,208	\$24,751	\$11,577	\$3,275	\$150,811	Sch. 6 (w) p 1
2	Land	\$665				\$665	Sch. 6 (w) p 1
3	Depreciable Assets	\$110,543	\$24,751	\$11,577	\$3,275	\$150,147	
4	Accumulated Depreciation to Date	\$4 5,138	\$9,568	\$ 6,945	\$1,189	\$62,839	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$110,543	\$24,751	\$6,945	\$1,189	\$143,428	
6	Net Plant at Design Capacity	\$665	\$0	\$4,632	\$2,086	\$7,383	
7	Transmission & Distribution / Collection Lines		\$24,751			\$24,751	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			16.41%	
9	CIAC to Date	\$0	\$31,927	\$190	\$81	\$32,198	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$21,825	\$41	\$1	\$21,867	Sch. 9 (w)
11	Acc. Amort. of CiAC at Design Capacity	\$0	\$128,998	\$41	\$1	\$129,040	
12	Future Customers (ERC) to be Connected	6	14	0	0	8	Sch. 11 (w)
13	Composite Depreciation Rate	3.71%	2.33%			3.46%	Sch. 8 (w) p
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	-1319.57%	` ,
16	Requested Service Availability Charge Per ERC	\$ 535.54	\$106.07	\$90.00	\$143.00	\$874.61	Sch. 1 (w)
17	Level of CIAC at Design Capacity	-79.08%	100.00%	N/A	N/A	-1342.30%	
18	Minimum Service Availability Charge Per ERC					(\$37,942.18)	
19	Level of CIAC at Design Capacity					16.41%	
20	Maximum Service Availability Charge Per ERC					(\$39,615.97)	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	111	119	105	105	112	Sch. 11 (w)
23	Current No. of Customers	105	105	105	105	105	Sch. 11 (w)
24	Annual Growth	0	0	N/A	N/A	0	Sch. 11 (w)
25	Calculation of Z	7	24	N/A	N/A	10	, ,
26	Number of Years to Design Capacity	62.33	144.00	N/A	N/A	77.20	Sch. 11 (w)

Company: SSU / Putnarn / River Park Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

Line No.	(1) Service Availability Charges	(2) P rese nt	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$210.62	\$ch. 3 (w)
2	Per Gallon Equivalent	N/A	\$3.05	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	\$96.41	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.12	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1*	\$100.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2*	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
11	Per Connection - 5/8 * x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
13	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
17	(5) Inspection Fee:	N/A	N/A	
18	Total Minimum Charges - (5/8" meter)	\$225.00	\$ 540.03	

Company: SSU / Putnam / River Park Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Plant	Main		Service	Tatal	Supporting
No.	Test of Service Availability Charges	Capacity	Extension	Meters	installation	Total	Schedules
1	Gross Book Value	\$127,301	\$101,669	\$38,555	\$18,701	\$286,226	Sch. 6 (w) p 1
2	Land	\$930				\$930	Sch. 6 (w) p 1
3	Depreciable Assets	\$126,371	\$101,669	\$38 ,555	\$18,701	\$285,296	
4	Accumulated Depreciation to Date	\$37,639	\$21,789	\$26,324	\$5,711	\$91,463	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$53,686	\$101,669	\$26,324	\$5,711	\$187,389	
6	Net Plant at Design Capacity	\$73,615	\$0	\$12,231	\$12,990	\$98,837	
7	Transmission & Distribution / Collection Lines		\$101,669			\$101,669	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			35.52%	
9	CIAC to Date	\$37	\$14,315	\$7,731	\$900	\$22,983	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$1	\$5,477	\$2,061	\$19	\$7,558	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$6	\$37,669	\$2,061	\$19	\$39,754	
12	Future Customers (ERC) to be Connected	12	391	0	0	180	Sch. 11 (w)
13	Composite Depreciation Rate	4.26%	2.33%			3.40%	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)
	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	-7.03%	` .
16	Requested Service Availability Charge Per ERC	\$210.62	\$96.41	\$90.00	\$143.00	\$540.03	Sch. 1 (w)
17	Level of CIAC at Design Capacity	3.27%	100.00%	N/A	N/A	6.88%	
18	Minimum Service Availability Charge Per ERC					\$1,188.69	
19	Level of CIAC at Design Capacity					35.52%	
20	Maximum Service Availability Charge Per ERC					\$2,082.76	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	383	754	359	359	548	Sch. 11 (w)
23	Current No. of Customers	371	363	359	359	359	Sch. 11 (w)
24	Annual Growth	4	4	N/A	N/A	4	Sch. 11 (w)
25	Calculation of Z	1	440	N/A	N/A	137	
26	Number of Years to Design Capacity	2.98	96.55	N/A	N/A	44.53	Sch. 11 (w)

Company: SSU / Citrus / Rosemont/Rolling Green Docket No.: 950495 Test Year Ended: 12/31/96 Historical () Projected [X]

.ine No. Se	(1) rvice Avallability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<u> </u>	Water Plant Capacity Charges:			
1	Per ERC - All Customers	\$600.00	\$1,533.91	Sch. 3 (w)
2	Per Gallon Equivalent	\$1.71	\$4.36	Sch. 3 (w)
(2)	Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	\$205.15	Sch. 4 (w)
,	Per Foot Equivalent	N/A	\$3.02	Sch. 4 (w)
(3)	Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
3	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
3	Per Connection - 1 1/2"	\$175.00	\$300,00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
0	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
(4)	Service Installation Charges:			
1	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
2	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
3	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
4	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
7 (5)	Inspection Fee:	N/A	N/A	
18 To	otal Minimum Charges - (5/8" meter)	\$826.71	\$1,972.06	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$319,551	\$46,110	\$10,405	\$1,859	\$3 77,925	Sch. 6 (w) p 1
2	Land	\$7,900				\$7,900	Sch. 6 (w) p 1
3	Depreciable Assets	\$311,651	\$46,110	\$10,405	\$1,859	\$370,024	
4	Accumulated Depreciation to Date	\$85,999	\$6,225	\$3,450	\$154	\$95,828	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$8 5,999	\$13,631	\$3,450	\$154	\$103,234	
6	Net Plant at Design Capacity	\$233,552	\$32,479	\$6,955	\$1,705	\$274,690	
7	Transmission & Distribution / Collection Lines		\$46,110			\$46,110	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			12.20%	
9	CIAC to Date	\$8,173	\$27,189	\$14,295	\$808	\$50,465	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$1,318	\$15,250	\$2,989	\$18	\$19,575	Sch. 9 (w)
11	Acc. Amort, of CIAC at Design Capacity	\$1,318	\$19 ,617	\$2,989	\$18	\$23,942	
12	Future Customers (ERC) to be Connected	0	18	0	0	2	Sch. 11 (w)
13	Composite Depreciation Rate	4.02%	2.32%			3.81%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	\$600.00	N/A	\$75.00	\$150.00	\$825.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	2.94%	N/A	N/A	N/A	10.34%	Ou 1 (11)
16	Requested Service Availability Charge Per ERC	\$1,533.91	\$205.15	\$90.00	\$143.00	\$1,972.06	Sch. 1 (w)
17	Level of CIAC at Design Capacity	2.94%	33.94%	N/A	N/A	11.29%	` ,
18	Minimum Service Availability Charge Per ERC					\$3,079.91	
19	Level of CIAC at Design Capacity					12.20%	
20	Maximum Service Availability Charge Per ERC					\$79,067.41	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	137	150	129	129	139	Sch. 11 (w)
23	Current No. of Customers	137	132	129	129	129	Sch. 11 (w)
24	Annual Growth	3	3	N/A	N/A	3	Sch. 11 (w)
25	Calculation of 2	0	1	N/A	N/A	Ō	,,
26	Number of Years to Design Capacity	0.00	6.91	N/A	N/A	0.87	Sch. 11 (w)

Company: SSU / Marion / Salt Springs Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$1,463,31	Sch. 3 (w)
2	Per Gallon Equi vale nt	N/A	\$4.43	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	\$264.50	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$2.28	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
13	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1-1/2"	N/A	\$202,50	Sch. 5 (w)
15	Per Connection - 2*	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
17	(5) inspection Fee:	N/A	N/A	
18	Total Minimum Charges - (5/8" meter)	\$ 225.00	\$1,960.81	

Company: SSU / Marion / Salt Springs Docket No.: 950495

Docket No.: 950495
Test Year Ended: 12/31/96
Historical [] Projected [X]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
	Gross Book Value	\$355.883	\$82.627	\$20.204	\$2,772	P474 476	Pat 0 (m) - 4
2	Land	\$307	\$02,027	\$30,394	\$2,112	\$471,475 \$307	Sch. 6 (w) p 1 Sch. 6 (w) p 1
3	Depreciable Assets	\$355,378	\$82,627	\$30,394	\$2,772	\$471,168	301. 6 (W) p 1
4	Accumulated Depreciation to Date	\$84,239	\$22,662	\$17,128	\$449	\$124.478	Sch, 7 (w)
5	Accumulated Depreciation at Design Capacity	\$84,239	\$22,662	\$17,128	\$449	\$124,478	SGI, 7 (W)
6	Net Plant at Design Capacity	\$271,444	\$59,964	\$13,266	\$2,322	\$346,997	
7	Transmission & Distribution / Collection Lines		\$82,627			\$82,627	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			17.53%	
9	CIAC to Date	\$3,586	\$16,102	\$1,731	\$831	\$22,250	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$2,773	\$9,930	\$1,051	\$42	\$13,796	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$2,773	\$9,930	\$1,051	\$42	\$13,796	
12	Future Customers (ERC) to be Connected	0	0	0	O	0	Sch. 11 (w)
13	Composite Depreciation Rate	4.42%	2.33%			4.02%	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	2.44%	
16	Requested Service Availability Charge Per ERC	\$1,463.31	\$264.50	\$90.00	\$143.00	\$1,960.81	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.30%	10.29%	N/A	N/A	2.44%	
18	Minimum Service Availability Charge Per ERC					\$0.00	
19	Level of CIAC at Design Capacity					17.53%	
20	Maximum Service Availability Charge Per ERC					\$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	170	160	166	166	168	Sch. 11 (w)
23	Current No. of Customers	170	167	166	166	166	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)

Company: SSU / Marton / Samira Villas Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

e >. Ser	(1) vice Availability Charges	(2) Present	(3) Stand Aione	(4) Supporting Schedules
(1)	Water Plant Capacity Charges:			
	Per ERC - All Customers	N/A	\$674.79	Sch. 3 (w)
	Per Gallon Equivalent	N/A	\$ 3.11	Sch. 3 (w)
(2)	Main Extension Charges:			
	Per ERC - All Customers	Actual Cost less 20%	\$159.46	Sch. 4 (w)
	Per Foot Equivalent	N/A	\$2.42	Sch. 4 (w)
(3)	Meter Charges:			
	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
(4)	Service Installation Charges:			
	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
	Per Connection - 1*	N/A	\$154.00	Sch. 5 (w)
	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
	Per Connection - 2*	N/A	\$245.00	Sch. 5 (w)
	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
(5)	Inspection Fee:	N/A	N/A	
S Tot	al Minimum Charges - (5/8" meter)	\$225.00	\$1,067.25	

Company: SSU / Marion / Samira Villas Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$10,535	\$3,482	\$871	\$16	\$14,905	Sch. 6 (w) p 1
2	Land	\$ 5	4-1		***	\$5	Sch. 6 (w) p 1
3	Depreciable Assets	\$10,531	\$3,482	\$871	\$ 18	\$14,900	· · · · · · · · · · · · · · · · · · ·
4	Accumulated Depreciation to Date	\$788	\$642	\$313	\$0	\$1,744	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$788	\$64 2	\$313	\$0	\$1,744	. ,
6	Net Plant at Design Capacity	\$9,747	\$2,840	\$559	\$ 16	\$13,161	
7	Transmission & Distribution / Collection Lines		\$3,482			\$3,482	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			23.36%	
9	CIAC to Date	\$0	\$0	\$7,870	\$0	\$7,870	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$0	\$3,268	\$0	\$3,268	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$0	\$3,268	\$0	\$3,268	
12	Future Customers (ERC) to be Connected	D	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	4.08%	2.33%			3.65%	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)
	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	34.97%	
16	Requested Service Availability Charge Per ERC	\$674.79	\$159.46	\$90.00	\$143.00	\$1,067.25	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	0.00%	N/A	N/A	34.97%	
18	Minimum Service Availability Charge Per ERC					\$0.00	
19	Level of CIAC at Design Capacity					23.36%	
20	Maximum Service Availability Charge Per ERC					\$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	13	13	13	13	13	Sch. 11 (w)
23	Current No. of Customers	13	13	13	13	13	Sch. 11 (w)
24	Annual Growth	0	0	N/A	N/A	o	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	, ,
26	Number of Years to Design Capacity	00.0	0.00	N/A	N/A	0.00	\$ch. 11 (w)

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:	· ————		
1	Per ERC - All Customers	N/A 、	\$444 .61	\$ch. 3 (w)
2	Per Gation Equivalent	N/A	\$1 .31	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	\$135.37	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$5.21	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4*	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	\$150,00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
13	Per Connection - 1*	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
17	(5) Inspection Fee:	N/A	N/A	
18	Total Minimum Charges - (5/8" meter)	\$225 .00	\$812.98	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Plant	Main		Service		Supporting
No.	Test of Service Availability Charges	Capacity	Extension	Meters	Installation	Total	Schedules
1	Gross Book Value	\$984,633	\$449,988	\$85,151	\$29,199	\$1,548,970	Sch. 6 (w) p 1
2	Land	\$3,404				\$3,404	Sch. 6 (w) p 1
3	Depreciable Assets	\$981,228	\$449,988	\$85,151	\$29,199	\$1,545,566	
4	Accumulated Depreciation to Date	\$87,246	\$117,770	\$21,819	\$5,299	\$232,134	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$87,24 6	\$117,770	\$21,819	\$5,299	\$232,134	
6	Net Plant at Design Capacity	\$897,387	\$332,218	\$63,332	\$23,900	\$1,316,836	
7	Transmission & Distribution / Collection Lines		\$449,988			\$449,988	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			29.05%	
9	CIAC to Date	\$ 70,321	\$174,962	\$182,190	\$12,025	\$439,498	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$29,208	\$50,258	\$57,441	\$553	\$137,460	Sch. 9 (w)
11	Acc. Amort, of CIAC at Design Capacity	\$29,208	\$50,258	\$57,441	\$553	\$137,460	, ,
12	Future Customers (ERC) to be Connected	0	o	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	4.13%	2.33%			3.57%	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)
	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	22.94%	/ (<i>)</i>
16	Requested Service Availability Charge Per ERC	\$444.61	\$135.37	\$90.00	\$143.00	\$812.98	Sch. 1 (w)
17	Level of CIAC at Design Capacity	4.58%	37.54%	N/A	N/A	22.94%	, ,
18	Minimum Service Availability Charge Per ERC					\$0.00	
19	Level of CIAC at Design Capacity					29.05%	
20	Maximum Service Availability Charge Per ERC					\$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	1,876	1,648	1,792	1,792	1,805	Sch. 11 (w)
23	Current No. of Customers	1,876	1,820	1,792	1,792	1,792	Sch. 11 (w)
24	Annual Growth	25	25	N/A	N/A	25	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)

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$2,134.97	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$15.81	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	\$45.95	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.66	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110,00	Sch. 5 (w)
7	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2*	ACTUAL COST	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service installation Charges:			
11	Per Connection - 5/8 " x 3/4"	\$150,00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
13	Per Connection - 1*	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
17	(5) Inspection Fee:	N/A	N/A	
18	Total Minimum Charges - (5/8" meter)	\$225.00	\$2,413.92	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$86,339	\$3,839	\$3,898	\$3,309	\$97,385	Sch. 6 (w) p 1
2	Land	\$62				\$62	Sch. 6 (w) p 1
3	Depreciable Assets	\$86,277	\$3,839	\$3,898	\$3,309	\$97,323	
4	Accumulated Depreciation to Date	\$14,535	\$1,019	\$1,063	\$820	\$17,436	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$19,188	\$3,184	\$1,063	\$820	\$24,255	
6	Net Plant at Design Capacity	\$67,152	\$654	\$2,836	\$2,488	\$73,130	
7	Transmission & Distribution / Collection Lines		\$3,839			\$3,839	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			3.94%	
9	CIAC to Date	\$0	\$ 4,815	\$300	\$0	\$ 5,115	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$1,586	\$34	\$0	\$1,620	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$4,30 3	\$34	\$0	\$4,337	` '
12	Future Customers (ERC) to be Connected	2	24	0	0	3	Sch. 11 (w)
13	Composite Depreciation Rate	3.36%	2.32%			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	1.82%	54. 17 (117)
16	Requested Service Availability Charge Per ERC	\$2,134.97	\$4 5.95	\$90.00	\$143.00	\$2,413,92	Sch. 1 (w)
17	Level of CIAC at Design Capacity	4.95%	200.88%	N/A	N/A	9.19%	2000 - ()
18	Minimum Service Availability Charge Per ERC					\$855.09	
19	Level of CIAC at Design Capacity					3.94%	
20	Maximum Service Availability Charge Per ERC					\$21,973,53	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	30	53	29	29	31	Sch. 11 (w)
23	Current No. of Customers	29	29	29	29	29	Sch. 11 (w)
24	Annual Growth	1	1	N/A	N/A	1	Sch. 11 (w)
25	Calculation of Z	0	7	N/A	N/A	0	(,
26	Number of Years to Design Capacity	1.60	24.33	N/A	N/A	2.57	Sch. 11 (w)

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

.ine No. S	(1) (2) Service Availability Charges Present		(3) Stand Alone	(4) Supporting Schedules
(1	1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$2,082.43	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$15.20	Sch. 3 (w)
(2	2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	\$212.80	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$3.04	Sch. 4 (w)
(3	3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2*	ACTUAL COST	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
(4	4) Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
13	Per Connection - 1*	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	N/A	\$202 .50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
17 (5) Inspection Fee:	N/A	N/A	
18 T	Fotal Minimum Charges - (5/8" meter)	\$225.00	\$2,528.22	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Plant	Main		Service		Supporting
No.	Test of Service Availability Charges	Capacity	Extension	Meters	Installation	Total	Schedules
1	Gross Book Value	\$314,854	\$39,490	\$7,294	\$4,799	\$366,438	Sch. 6 (w) p 1
2	Land	\$298				\$298	Sch. 6 (w) p 1
3	Depreciable Assets	\$314,556	\$39,490	\$7,294	\$4,799	\$366,140	
4	Accumulated Depreciation to Date	\$39,434	\$6,016	\$3,685	\$967	\$50,102	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$39,434	\$9,813	\$3,685	\$967	\$53,899	
6	Net Plant at Design Capacity	\$275,420	\$29,678	\$3,610	\$3,832	\$312,540	
7	Transmission & Distribution / Collection Lines		\$39,490			\$39,490	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			10.78%	
9	CIAC to Date	\$0	\$4,824	\$14,585	\$300	\$19,709	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$1,771	\$5,396	\$6	\$7,173	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$2,235	\$5,396	\$ 6	\$7,637	
12	Future Customers (ERC) to be Connected	o	6	0	0	1	Sch. 11 (w)
13	Composite Depreciation Rate	4.26%	2.32%			4.05%	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)
	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	3.91%	55 (1.)
16	Requested Service Availability Charge Per ERC	\$2,082.43	\$212.80	\$90.00	\$143.00	\$2,528.22	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	12.68%	N/A	N/A	4.38%	
18	Minimum Service Availability Charge Per ERC					\$33,779.43	
19	Level of CIAC at Design Capacity					10.78%	
20	Maximum Service Availability Charge Per ERC					\$347,545.02	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	119	122	115	115	119	Sch. 11 (w)
23	Current No. of Customers	119	116	115	115	115	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	4.14	N/A	N/A	0.46	Sch. 11 (w)

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			· · · · · · · · · · · · · · · · · · ·
1	Per ERC - All Customers	N/A 、	\$132.46	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.08	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	N/A	\$43 ,96	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.76	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 * x 3/4"	ACTUAL COST	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4*	N/A	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	N/A	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2*	N/A	\$300.00	Sch. 5 (w)
8	Per Connection - 2"	N/A	\$385,00	Sch. 5 (w)
10	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	ACTUAL COST	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4*	N/A	\$143.00	Sch. 5 (w)
13	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
17	(5) Inspection Fee:	N/A	N/A	
18	Total Minimum Charges - (\$/8" meter)	\$0.00	\$409.42	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$38.874	\$21,135	\$12,529	\$5.071	\$77.610	Sch. 6 (w) p 1
2	Land	\$2,542	•=-•	*,	****	\$2.542	Sch. 6 (w) p 1
3	Depreciable Assets	\$36,332	\$21,135	\$12,529	\$5,071	\$75,068	
4	Accumulated Depreciation to Date	\$15,473	\$11,169	\$8,901	\$2,614	\$38,158	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$15,473	\$14,661	\$8,901	\$2,614	\$41,649	
6	Net Plant at Design Capacity	\$23,401	\$6,474	\$3,628	\$2,457	\$35,961	
7	Transmission & Distribution / Collection Lines		\$21,135			\$21,135	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			27.23%	
9	CIAC to Date	\$0	\$0	\$32,129	\$0	\$32,129	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$0	\$19,783	\$0	\$19,783	Sch. 9 (w)
11	Acc. Amort, of CIAC at Design Capacity	\$0	\$0	\$19,783	\$0	\$19,783	,
12	Future Customers (ERC) to be Connected	0	28	c	0	10	Sch. 11 (w)
13	Composite Depreciation Rate	3.78%	2.32%			3.26%	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		34.33%	4 - , (,
16	Requested Service Availability Charge Per ERC	\$132.46	\$43.96	\$90.00	\$143.00	\$409.42	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	17.70%	N/A	N/A	45.27%	, ,
18	Minimum Service Availability Charge Per ERC					(\$265,74)	
19	Level of CIAC at Design Capacity					27.23%	
20	Maximum Service Availability Charge Per ERC					\$1,522.26	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	161	180	147	147	167	Sch. 11 (w)
23	Current No. of Customers	161	152	147	147	147	Sch. 11 (w)
24	Annual Growth	4	4	N/A	. N/A	4	Sch. 11 (w)
25	Calculation of Z	0	2	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	7.11	N/A	N/A	2.50	Sch. 11 (w)

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

Servic	(1) ce Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wa	ater Plant Capacity Charges:			
	Per ERC - All Customers	N/A	\$346 .55	Sch. 3 (w)
	Per Gallon Equivalent	N/A	\$4.18	Sch. 3 (w)
(2) Ma	in Extension Charges:			
	Per ERC - All Customers	Actual Cost less 20%	\$32.43	Sch. 4 (w)
	Per Foot Equivalent	N/A	\$0.24	Sch. 4 (w)
(3) Me	eter Charges:			
	Per Connection - 5/8 " x 3/4"	\$75.00	\$90 .00	Sch. 5 (w)
	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
	Per Connection - 1*	\$100.00	\$140.00	Sch. 5 (w)
	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
(4) Se	rvice Installation Charges:			
	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
(5) Ins	spection Fee:	N/A	N/A	
Total	Minimum Charges - (5/8" meter)	\$225.00	\$ 611.98	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Plant	Main		Service		Supporting
No.	Test of Service Availability Charges	Capacity	Extension	Meters	installation	Total	Schedules
1	Gross Book Value	\$48,492	\$6,961	\$7,652	\$3,253	\$66,358	Sch. 6 (w) p 1
2	Land	\$215				\$215	Sch. 6 (w) p 1
3	Depreciable Assets	\$48,277	\$6,961	\$7,652	\$3,253	\$66,142	
4	Accumulated Depreciation to Date	\$14,832	\$2,393	\$3,333	\$899	\$21,459	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$14,832	\$7,672	\$3,333	\$899	\$26,737	
6	Net Plant at Design Capacity	\$33,660	(\$711)	\$4,318	\$2,353	\$39,621	
7	Transmission & Distribution / Collection Lines		\$6,961			\$6,961	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			10.49%	
9	CIAC to Date	\$108	\$7,771	\$1,723	\$231	\$9,833	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$2	\$3,594	\$580	\$5	\$4,181	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$2	\$9,4 87	\$580	\$ 5	\$10,074	
12	Future Customers (ERC) to be Connected	0	33	0	0	4	Sch. 11 (w)
13	Composite Depreciation Rate	3.81%	2.33%			3,62%	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	1.54%	
16	Requested Service Availability Charge Per ERC	\$346.55	\$32.43	\$90.00	\$143.00	\$611.98	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.31%	149.20%	N/A	N/A	5,24%	• '
18	Minimum Service Availability Charge Per ERC					\$1,161.20	
19	Level of CIAC at Design Capacity					10.49%	
20	Maximum Service Availability Charge Per ERC					\$7,910.81	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	87	118	84	84	91	Sch. 11 (w)
23	Current No. of Customers	87	85	84	84	84	Sch. 11 (w)
24	Annual Growth	1	1	N/A	N/A	1	Sch. 11 (w)
25	Calculation of Z	0	12	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	32.58	N/A	N/A	4.09	Sch. 11 (w)

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			·
1	Per ERC - All Customers	N/A	\$849.61	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$2.04	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	\$74.45	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.20	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
13	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
17	(5) Inspection Fee:	N/A	N/A	
18	Total Minimum Charges - (5/8" meter)	\$225.00	\$1,157.06	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$14,489	\$1,966	\$1,594	\$386	\$18,434	Sch. 6 (w) p 1
2	Land	\$19	\$1,500	#1,084	\$300	\$19	Sch. 6 (w) p 1
3	Depreciable Assets	\$14,470	\$1,966	\$1,594	\$386	\$18,416	341. 5 (H) p 1
4	Accumulated Depreciation to Date	\$6,480	\$475	\$952	\$ 119	\$8,026	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$6,480	\$1,966	\$952	\$119	\$9,517	
6	Net Plant at Design Capacity	\$8,008	\$0	\$643	\$267	\$8,918	
7	Transmission & Distribution / Collection Lines		\$1,968			\$1,966	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			10.66%	
9	CIAC to Date	\$0	\$1,525	\$450	\$0	\$1,975	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$563	\$131	\$0	\$694	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$2,243	\$131	\$0	\$2,374	
12	Future Customers (ERC) to be Connected	0	14	0	0	2	Sch. 11 (w)
13	Composite Depreciation Rate	3.93%	2.34%			3.74%	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)
	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	-0.66%	
16	Requested Service Availability Charge Per ERC	\$849.61	\$74.45	\$90.00	\$143.00	\$1,157.06	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	100.00%	N/A	N/A	15.12%	
18	Minimum Service Availability Charge Per ERC					\$894.05	
19	Level of CIAC at Design Capacity					10.66%	
20	Maximum Service Availability Charge Per ERC					\$4,694.47	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	8	22	В	8	10	Sch. 11 (w)
23	Current No. of Customers	8	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	8	N/A	N/A	0	
26	Number of Years to Design Capacity	00.0	47.07	N/A	N/A	5.62	Sch. 11 (w)

Company: SSU / Volusia / Sugar Mill Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

Servi	(1) ce Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) W	ater Plant Capacity Charges:			
	Per ERC - All Customers	\$931.02	\$617,60	Sch. 3 (w)
	Per Gallon Equivalent	N/A	\$6.37	Sch. 3 (w)
(2) M	ain Extension Charges:			
	Per ERC - All Customers	Actual Cost less 20%	\$281.87	Sch. 4 (w)
	Per Foot Equivalent	N/A	\$4.78	Sch. 4 (w)
(3) M	eter Charges:			
	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
	Per Connection - 2"	ACTUAL COST	\$385.00	\$ch. 5 (w)
	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
(4) S	ervice Installation Charges:			
	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
(5) In	spection Fee:	N/A	N/A	
	Minimum Charges - (5/8" meter)	\$1,156.02	\$1 ,132.47	

Company: SSU / Volusia / Sugar Mill Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Plant	Main		Service		Supporting
No.	Test of Service Availability Charges	Capacity	Extension	Meters	Installation	Total	Schedules
1	Gross Book Value	\$937,467	\$398,928	\$43,591	\$117,861	\$1,497,846	Sch. 6 (w) p 1
2	Land	\$17,108				\$17,108	Sch. 6 (w) p 1
3	Depreciable Assets	\$920,359	\$398,928	\$43,591	\$117,861	\$1,480,739	
4	Accumulated Depreciation to Date	\$376,580	\$142,773	\$14,628	\$29,337	\$563,318	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$861,047	\$142,773	\$14,628	\$29,337	\$1,047,785	
6	Net Plant at Design Capacity	\$76,420	\$256,155	\$28,963	\$88,523	\$450,061	
7	Transmission & Distribution / Collection Lines		\$398,928			\$398,928	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			26.63%	
9	CIAC to Date	\$122,870	\$5 68,177	\$33,330	\$12,104	\$738,481	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$22,428	\$227,661	\$6,950	\$1,149	\$258,188	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$87,105	\$227,661	\$6,950	\$1,149	\$322,865	
12	Future Customers (ERC) to be Connected	149	0	0	0	105	Sch. 11 (w)
13	Composite Depreciation Rate	4.07%	2.32%			3.55%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	\$931.02	N/A	\$75.00	\$150.00	\$1,156.02	Sch. 1 (w)
	Level of CIAC at Design Capacity	180.31%	N/A	N/A	N/A	118.76%	
16	Requested Service Availability Charge Per ERC	\$617.60	\$281.87	\$90.00	\$143.00	\$1,132.47	Sch. 1 (w)
17	Level of CIAC at Design Capacity	135.36%	132.93%	N/A	N/A	118.22%	. ,
18	Minimum Service Availability Charge Per ERC					(\$2,809.01)	
19	Level of CIAC at Design Capacity					26.63%	
20	Maximum Service Availability Charge Per ERC					(\$727.43)	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	845	661	662	662	790	Sch. 11 (w)
23	Current No. of Customers	696	673	662	662	662	Sch. 11 (w)
24	Annual Growth	12	12	N/A	N/A	12	Sch. 11 (w)
25	Calculation of Z	39	0	N/A	N/A	0	. ,
26	Number of Years to Design Capacity	12.93	0.00	N/A	N/A	9.07	Sch. 11 (w)

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$193.19	Sch. 3 (w)
2	Per Galton Equivalent	N/A	\$1. 19	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	\$280.00	\$199.83	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.90	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85,00	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
в	Per Connection - 1 1/2*	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
13	Per Connection - 1"	· N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
17	(5) Inspection Fee:	N/A	N/A	
18	Total Minimum Charges - (5/8" meter)	\$505.00	\$626.02	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.		Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$2,242,825	\$4,209,561	\$296,164	\$52,782	\$6,801,332	Sch. 6 (w) p 1
2	Land	\$5,380				\$5,380	Sch. 6 (w) p 1
3	Depreciable Assets	\$2,237,445	\$4,209,561	\$296,164	\$52,782	\$6,795,952	
4	Accumulated Depreciation to Date	\$576,733	\$845,692	\$78,024	\$3,900	\$1,504,349	\$ch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$948,193	\$1,676,788	\$78,024	\$3,900	\$2,706,905	
6	Net Plant at Design Capacity	\$1,294,632	\$2,532,773	\$218,140	\$48,882	\$4,094,428	
7	Transmission & Distribution / Collection Lines		\$4,209,561			\$4,209,561	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			61.89%	
9	CIAC to Date	\$103,797	\$2,899,663	\$441,763	\$91,887	\$3,537,110	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$22,171	\$511,406	\$66,953	\$3,385	\$603 ,915	Sch. 9 (w)
11	Acc, Amort. of CIAC at Design Capacity	\$39,403	\$1,083,888	\$66 ,953	\$3,385	\$1 ,1 9 3,629	
12	Future Customers (ERC) to be Connected	1,215	2,212	0	0	1,865	Sch. 11 (w)
13	Composite Depreciation Rate	3.57%	2.33%			2.76%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	\$280.00	\$75.00	\$ 150.00	\$505.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	93.71%	N/A	N/A	77.97%	Jul. 1 (11)
16	Requested Service Availability Charge Per ERC	\$193.19	\$199.83	\$90.00	\$143.00	\$626.02	Sch. 1 (w)
17	Level of CIAC at Design Capacity	21.57%	87.40%	N/A	N/A	82.94%	
18	Minimum Service Availability Charge Per ERC					\$113.41	
19	Level of CIAC at Design Capacity					61.89%	
20	Maximum Service Availability Charge Per ERC					\$432.58	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	7,797	8,252	5,769	5,769	8,094	Sch. 11 (w)
23	Current No. of Customers	6,582	6,040	5,769	5,769	5,769	Sch. 11 (w)
24	Annual Growth	261	261	N/A	N/A	261	Sch. 11 (w)
25	Calculation of Z	103	220	N/A	N/A	184	
26	Number of Years to Design Capacity	4.66	8.47	N/A	N/A	7.15	Sch. 11 (w)

Company: SSU / Washington / Sunny Hills Docket No.: 950495 Test Year Ended: 12/31/96 Historical () Projected (X)

ine lo. Se	(1) svice Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1)	Water Plant Capacity Charges:			
1	Per ERC - All Customers	\$300.00	\$341.81	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$2.87	Sch. 3 (w)
(2)	Main Extension Charges:			
3	Per ERC - All Customers	\$225.00	\$618.62	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.02	Sch. 4 (w)
(3)	Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$69.00	\$90.00	Sch. 5 (w)
3	Per Connection - 3/4"	N/A	\$110.00	Sch. 5 (w)
,	Per Connection - 1"	\$101.00	\$140.00	Sch. 5 (w)
3	Per Connection - 1 1/2"	\$164.00	\$300.00	Sch. 5 (w)
ì	Per Connection - 2"	\$271.00	\$385.00	Sch. 5 (w)
)	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
(4)	Service Installation Charges:			
l	Per Connection - 5/8 " x 3/4"	\$156.00	\$143.00	Sch. 5 (w)
2	Per Connection - 3/4"	\$156.00	\$143.00	Sch. 5 (w)
9	Per Connection - 1"	\$156.00	\$154.00	Sch. 5 (w)
4	Per Connection - 1- 1/2"	\$156.00	\$202.50	Sch. 5 (w)
5	Per Connection - 2*	\$156.00	\$245.00	Sch. 5 (w)
5	Per Connection - 3" & Over	\$156.00	Actual Cost	Sch. 5 (w)
7 (5)	Inspection Fee:	\$156.00	\$156.00	
3 T ot	ta! Minimum Charges - (5/8" meter)	\$1,062.00	\$1,193.43	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$581,605	\$1,587,354	\$66,728	\$87,517	\$2,323,204	Sch. 6 (w) p 1
2	Land	\$11,799				\$11,799	Sch. 6 (w) p 1
3	Depreciable Assets	\$569,806	\$1,587,354	\$66,728	\$87,517	\$2,311,404	
4	Accumulated Depreciation to Date	\$338,075	\$271,364	\$38,097	\$27,038	\$674,575	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$655,621	\$1,587,354	\$38,097	\$27,038	\$2,308,110	
6	Net Plant at Design Capacity	(\$74,016)	\$0	\$28,631	\$60,479	\$ 15,094	
7	Transmission & Distribution / Collection Lines		\$1,587,354			\$1,587,354	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			68.33%	
9	CIAC to Date	\$17,809	\$71,418	\$5,472	\$25,740	\$120,439	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$5,574	\$20,409	\$1,506	\$7,472	\$34,961	Sch. 9 (w)
11	Acc. Amort, of CIAC at Design Capacity	\$15,499	\$8,741,724	\$1,506	\$7,472	\$8,766,2 01	
12	Future Customers (ERC) to be Connected	14	5,241	0	0	3,839	Sch. 11 (w)
13	Composite Depreciation Rate	3.93%	2.33%			2.76%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	\$300.00	\$225.00	\$69.00	\$156.00	\$750,00	Sch. 1 (w)
	Level of CIAC at Design Capacity	-7.26%	#DIV/0!	N/A	N/A	-1048584.53%	· ()
16	Requested Service Availability Charge Per ERC	\$341.81	\$618.62	\$90.00	\$143.00	\$1,193.43	Sch. 1 (w)
17	Level of CIAC at Design Capacity	-7.84%	100.00%	N/A	N/A	-1634688.31%	. ,
18	Minimum Service Availability Charge Per ERC					(\$43.39)	
19	Level of CIAC at Design Capacity					68.33%	
20	Maximum Service Availability Charge Per ERC					(\$43.39)	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	641	5,868	627	627	4,466	Sch. 11 (w)
23	Current No. of Customers	627	627	627	627	627	Sch. 11 (w)
24	Annual Growth	1	1	N/A	N/A	1	Sch. 11 (w)
25	Calculation of Z	4	320,009	N/A	N/A	203,338	
26	Number of Years to Design Capacity	14.18	5,240.96	N/A	N/A	3,839.40	Sch. 11 (w)

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

ine Io. Se	(1) rvice Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1)	Water Plant Capacity Charges:	<u> </u>	 -	
†	Per ERC - All Customers	N/A	\$2,051.81	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$2.39	Sch. 3 (w)
(2)	Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	\$1,237.55	Sch. 4 (w)
ı	Per Foot Equivalent	N/A	\$7.55	Sch. 4 (w)
(3)	Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
3	Per Connection - 3/4*	\$85.00	\$110.00	Sch. 5 (w)
•	Per Connection - 1"	\$100,00	\$140.00	Sch. 5 (w)
3	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2*	ACTUAL COST	\$385.00	Sch. 5 (w)
9	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
(4)	Service Installation Charges:			
1	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
2	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
3	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
4	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
5	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
6	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
7 (5)	Inspection Fee:	N/A	N/A	
8 To	tal Minimum Charges - (5/8" meter)	\$225.00	\$3,522.36	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$274,490	\$162,430	\$6,414	\$60,043	\$503,378	Sch. 6 (w) p
2	Land	\$26				\$26	Sch. 6 (w) p
3	Depreciable Assets	\$274,464	\$162,430	\$6,414	\$60,043	\$503,352	
4	Accumulated Depreciation to Date	\$80,312	\$30,199	\$1,542	\$1,653	\$113,706	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$80,356	\$30,199	\$1,542	\$1,653	\$113,750	
6	Net Plant at Design Capacity	\$194,13 4	\$132,231	\$4,872	\$58,391	\$389,627	
7	Transmission & Distribution / Collection Lines		\$162,430			\$162,430	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			32.27%	
9	CIAC to Date	\$0	\$54,533	\$5,792	\$3,531	\$63,856	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$18,553	\$976	\$138	\$19,667	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$18,553	\$976	\$138	\$19,667	
12	Future Customers (ERC) to be Connected	o	0	a	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	4.24%	2.33%			3.53%	Sch. 8 (w) p
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$ 75.00	\$150.00	\$225.00	Sch. 1 (w)
	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	11.34%	501. T (W)
16	Requested Service Availability Charge Per ERC	\$2,051.81	\$1,237.55	\$90.00	\$143.00	\$3,522.36	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.03%	27.21%	N/A	N/A	11.36%	
18	Minimum Service Availability Charge Per ERC					\$4,756,750.81	
19	Level of CIAC at Design Capacity					32.27%	
20	Maximum Service Availability Charge Per ERC					\$14,469,950.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	99	40	78	78	77	Sch. 11 (w)
23	Current No. of Customers	99	85	78	78	78	Sch. 11 (w)
24	Annual Growth	7	7	N/A	N/A	7	Sch. 11 (w)
	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)

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules	
	(1) Water Plant Capacity Charges:				
1	Per ERC - All Customers	N/A	\$246.58	Sch. 3 (w)	
2	Per Gation Equivalent	N/A	\$1.83	Sch. 3 (w)	
	(2) Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$348.94	Sch. 4 (w)	
4	Per Foot Equivalent	N/A	\$6.02	Sch. 4 (w)	
	(3) Meter Charges:				
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)	
6	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)	
7	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)	
8	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)	
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)	
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)	
	(4) Service Installation Charges:				
11	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)	
12	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)	
13	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)	
14	Per Connection - 1- 1/2*	N/A	\$202.50	Sch. 5 (w)	
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)	
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)	
17	(5) Inspection Fee:	N/A	N/A		
18	Total Minimum Charges - (5/8" meter)	\$225.00	\$828.52		

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$183,043	\$265,208	\$46,020	\$12,238	\$506,508	Sch. 6 (w) p 1
2	Land	\$1,438				\$1,438	Sch. 6 (w) p 1
3	Depreciable Assets	\$181,605	\$265,208	\$48,020	\$12,238	\$505,070	
4	Accumulated Depreciation to Date	\$27,347	(\$96,399)	\$15,633	\$2,341	(\$51,078)	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$27,347	\$265,208	\$15,633	\$2,341	\$310,529	
6	Net Plant at Design Capacity	\$155,696	\$0	\$30,386	\$9,897	\$195,979	
7	Transmission & Distribution / Coffection Lines		\$265,208			\$265,208	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			52.36%	
9	CIAC to Date	\$265	\$24,934	\$7,026	(\$69)	\$32,156	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$ 5	\$6,971	\$1,593	(\$7)	\$8,562	Sch. 9 (w)
11	Acc. Amort, of CIAC at Design Capacity	\$ 5	\$60,005	\$1,593	(\$7)	\$ 61,596	
12	Future Customers (ERC) to be Connected	0	105	0	0	62	Sch. 11 (w)
13	Composite Depreciation Rate	3.67%	2.33%			2.88%	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	-13.44%	()
16	Requested Service Availability Charge Per ERC	\$246.58	\$348.94	\$90.00	\$143.00	\$828.52	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.17%	100.00%	N/A	N/A	-9.18%	
18	Minimum Service Availability Charge Per ERC					\$9,556.65	
19	Level of CIAC at Design Capacity					52.36%	
20	Maximum Service Availability Charge Per ERC					\$12,767.63	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	568	671	565	565	629	Sch. 11 (w)
23	Current No. of Customers	568	566	565	565	565	Sch. 11 (w)
24	Annual Growth	1	1	N/A	N/A	1	Sch. 11 (w)
25	Calculation of Z	0	112	N/A	N/A	48	. ,
26	Number of Years to Design Capacity	0.00	91.29	N/A	N/A	54 .01	Sch. 11 (w)

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

Sen	(1) vice Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) V	Vater Plant Capacity Charges:			•
	Per ERC - All Customers	N/A	\$200.85	Sch. 3 (w)
	Per Gallon Equivalent	N/A	\$0.85	Sch. 3 (w)
(2) N	fain Extension Charges:			
	Per ERC - All Customers	Actual Cost less 20%	\$284.69	Sch. 4 (w)
	Per Foot Equivalent	N/A	\$7.49	Sch. 4 (w)
(3) N	leter Charges:			
	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
(4) S	ervice Installation Charges:			
	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
	Per Connection - 2"	N/A	\$245,00	Sch. 5 (w)
	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
(5) ln	spection Fee:	N/A	N/A	
Tota	l Minimum Charges - (5/8" meter)	\$225.00	\$ 718.5 4	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$1,510,421	\$2,283,218	\$369,381	\$389,192	\$4,552,211	Sch. 6 (w) p 1
2	Land	\$15,109				\$15,109	Sch. 6 (w) p 1
3	Depreciable Assets	\$ 1, 495 ,312	\$2,283,218	\$369,381	\$389,192	\$4,537,103	
4	Accumulated Depreciation to Date	\$383,468	\$476,954	\$90,429	\$75,998	\$1,006,849	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$363,468	\$517,175	\$90,429	\$75,998	\$1,047,070	
6	Net Plant at Design Capacity	\$1,146,953	\$1,766,043	\$278,952	\$313,194	\$3,505,141	
7	Transmission & Distribution / Collection Lines		\$2,283,218			\$2,283,218	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			50.16%	, .
9	CIAC to Date	\$3,271	\$1,318,794	\$2,207,050	\$80,295	\$3,609,410	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$57	\$296,039	\$689,224	\$3,791	\$989 111	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$57	\$319,271	\$689,224	\$3,791	\$1,012,343	
12	Future Customers (ERC) to be Connected	o	193	0	0	116	Sch. 11 (w)
13	Composite Depreciation Rate	3.42%	2.32%			2.76%	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)
	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	74.83%	24 (117)
16	Requested Service Availability Charge Per ERC	\$200.85	\$284,69	\$90.00	\$143.00	\$718.54	Sch. 1 (w)
	Level of CIAC at Design Capacity	0.28%	59.67%	N/A	N/A	76.46%	
18	Minimum Service Availability Charge Per ERC					(\$7,277.80)	
19	Level of CIAC at Design Capacity					50.16%	
20	Maximum Service Availability Charge Per ERC					\$275.74	
	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	5,459	5,100	4,632	4,632	5,243	Sch. 11 (w)
23	Current No. of Customers	5,459	4,907	4,632	4,632	4,632	Sch. 11 (w)
24	Annual Growth	254	254	N/A	N/A	254	Sch. 11 (w)
25	Calculation of Z	0	2	N/A	N/A	1	(,
26	Number of Years to Design Capacity	0.00	0.76	N/A	N/A	0.46	Sch. 11 (w)

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

line No. Se	(1) ervice Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1)) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$213.84	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.24	Sch. 3 (w)
(2)	Main Extension Charges:			
3	Per ERC - All Customers	N/A	\$25.85	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.57	Sch. 4 (w)
(3)	Meter Charges:			
5	Per Connection - 5/8 * x 3/4*	ACTUAL COST	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	N/A	\$110.00	Sch. 5 (w)
7	Per Connection • 1"	N/A	\$140.00	Sch. 5 (w)
3	Per Connection - 1 1/2"	N/A	\$300.00	Sch. 5 (w)
)	Per Connection - 2"	N/A	\$385.00	Sch. 5 (w)
0	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
(4)	Service Installation Charges:			
ļ	Per Connection - 5/8 " x 3/4"	ACTUAL COST	\$143.00	Sch. 5 (w)
2	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
3	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
4	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
5	Per Connection - 2*	N/A	\$245.00	Sch. 5 (w)
3	Per Connection - 3" & Over	NIA	Actual Cost	Sch. 5 (w)
7 (5)	Inspection Fee:	N/A	N/A	
3 To t	al Minimum Charges - (5/8" meter)	\$0.00	\$ 472.69	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
NO.	Test of Service Availability Citalges	Сараску	Extension	Meters	maudi	IOUR	Schedules
1	Gross Book Value	\$107,349	\$51,248	\$65,214	\$3,876	\$227,687	Sch. 6 (w) p 1
_	Land	\$ 2, 26 9				\$2,269	Sch. 6 (w) p 1
	Depreciable Assets	\$105,080	\$ 51,2 4 8	\$65,214	\$3,876	\$225,418	
	Accumulated Depreciation to Date	\$18,845	\$37,863	\$12,544	\$474	\$69,746	\$ch. 7 (w)
	Accumulated Depreciation at Design Capacity	\$18,845	\$37,883	\$ 12,544	\$474	\$69,74 6	
6	Net Plant at Design Capacity	\$88,505	\$13,365	\$52,670	\$3,402	\$157,94 1	
7	Transmission & Distribution / Collection Lines		\$51,248			\$ 51,2 4 8	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			22.51%	
9	CIAC to Date	\$0	\$0	\$18,432	\$0	\$18,432	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$0	\$6,561	\$0	\$6,561	Sch. 9 (w)
11	Acc. Amort, of CIAC at Design Capacity	\$0	\$0	\$6,561	\$0	\$8,561	
	Future Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	4.12%	2.33%			3.54%	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)
	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	7.52%	JJ 7 (11)
16	Requested Service Availability Charge Per ERC	\$213.84	\$25,85	\$90.00	\$143.00	\$472.69	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	0.00%	N/A	N/A	7.52%	
18	Minimum Service Availability Charge Per ERC					\$0.00	
19	Level of CIAC at Design Capacity					22.51%	
20	Maximum Service Availability Charge Per ERC					\$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	373	340	373	373	362	Sch. 11 (w)
23	Current No. of Customers	373	373	373	373	373	Sch. 11 (w)
	Annual Growth	0	0	N/A	N/A	0	Sch. 11 (w)
	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)

Company: SSU / Lake / Venetian Village Docket No.: 950495

Docket No.: 950495
Test Year Ended: 12/31/96
Historical [] Projected [X]

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$558.05	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$3.65	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	\$9.86	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.14	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4*	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4*	N/A	\$143.00	Sch. 5 (w)
13	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
17	(5) Inspection Fee:	N/A	N/A	
18	Total Minimum Charges - (5/8" meter)	\$225.00	\$800.92	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$115,757	\$3,510	\$9,746	\$14,396	\$143,410	Sch. 6 (w) p 1
2	Land	\$353				\$353	Sch. 6 (w) p 1
3	Depreciable Assets	\$115,404	\$3,510	\$9,746	\$14,396	\$143,056	
4	Accumulated Depreciation to Date	\$23,410	\$1,019	\$5,028	\$4,757	\$34,214	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$23,410	\$3,243	\$5,028	\$4,757	\$36,438	
6	Net Plant at Design Capacity	\$92,348	\$267	\$4 ,717	\$9,639	\$106,972	
7	Transmission & Distribution / Collection Lines		\$3,510			\$3,510	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			2.45%	
9	CIAC to Date	\$72	\$30,632	\$10,326	\$808	\$41,838	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$1	\$14,669	\$3,266	\$18	\$17,954	Sch. 9 (w)
11	Acc, Amort, of CIAC at Design Capacity	\$1	\$34,076	\$3,266	\$18	\$37,361	
12	Future Customers (ERC) to be Connected	0	80	0	0	2	Sch. 11 (w)
13	Composite Depreciation Rate	3.43%	2.34%			3.40%	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)
	Level of CIAC at Design Capacity	NA	N/A	N/A	N/A	4.67%	22 (22)
16	Requested Service Availability Charge Per ERC	\$558.05	\$9.86	\$90.00	\$143.00	\$800.92	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.08%	-1086.48%	N/A	N/A	5.92%	
18	Minimum Service Availability Charge Per ERC					(\$800.04)	
19	Level of CIAC at Design Capacity					2.45%	
20	Maximum Service Availability Charge Per ERC					\$32,612.67	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	149	223	140	140	151	Sch. 11 (w)
23	Current No. of Customers	149	143	140	140	140	Sch. 11 (w)
24	Annual Growth	3	3	N/A	N/A	3	Sch. 11 (w)
25	Calculation of Z	0	25	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	27.12	N/A	N/A	0.80	Sch. 11 (w)

Company: SSU / Putnam / Welaka/Saratoga Harbour Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$577.31	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$6.41	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	\$63.23	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.61	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
13	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
15	Per Connection • 2"	N/A	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
17	(5) Inspection Fee:	N/A	N/A	
18	Total Minimum Charges - (5/8" meter)	\$225.00	\$873.54	

Company: SSU / Putnam / Welaka/Saratoga Harbour Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
	Gross Book Value	\$155,265	\$26,758	\$14,915	\$6,872	\$203.808	Sch. 6 (w) p 1
2	Land	\$346	420,100	414,015	40,072	\$346	Sch. 6 (w) p 1
3	Depreciable Assets	\$154,919	\$26,756	\$14,915	\$6,872	\$203,461	Sun 5 (W) p
4	Accumulated Depreciation to Date	\$41,135	\$9,564	\$8,652	\$2,241	\$61,593	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$154,919	\$26,756	\$8,652	\$2,241	\$192,568	
8	Net Plant at Design Capacity	\$346	\$0	\$6,263	\$4,631	\$11,240	
7	Transmission & Distribution / Collection Lines		\$26,756			\$26,756	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			13.13%	
9	CIAC to Date	\$48	\$6 ,256	\$4,915	\$2 31	\$11,450	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$1	\$2,239	\$1,384	\$ 5	\$3,629	Sch. 9 (w)
11	Acc. Amort, of CIAC at Design Capacity	\$355	\$81,221	\$1,384	\$ 5	\$82,96 5	
12	Future Customers (ERC) to be Connected	37	108	0	0	48	Sch. 11 (w)
13	Composite Depreciation Rate	3.97%	2.33%			3.72%	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)
	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	-963.91%	OG1. 1 (H)
16	Requested Service Availability Charge Per ERC	\$577.31	\$63.23	\$90.00	\$143.00	\$873.54	Sch. 1 (w)
17	Level of CIAC at Design Capacity	-16720.48%	100.00%	N/A	N/A	-1908.35%	
18	Minimum Service Availability Charge Per ERC					(\$445.92)	
19	Level of CIAC at Design Capacity					13.13%	
20	Maximum Service Availability Charge Per ERC					(\$488.40)	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	178	249	140	140	189	Sch. 11 (w)
23	Current No. of Customers	141	141	140	140	140	Sch. 11 (w)
24	Annual Growth	0	0	N/A	N/A	0	Sch. 11 (w)
25	Calculation of Z	137	685	N/A	N/A	211	. ,
26	Number of Years to Design Capacity	185.80	542.20	N/A	N/A	238.19	Sch. 11 (w)

Company: SSU / Orange / Westmont Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

e . Sen	(1) vice Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) V	Vater Plant Capacity Charges:		•	
	Per ERC - All Customers	N/A	\$15.08	Sch. 3 (w)
	Per Gallon Equivalent	N/A	\$0.07	Sch. 3 (w)
(2) N	fain Extension Charges:			
	Per ERC - All Customers	Actual Cost less 20%	\$52.82	Sch. 4 (w)
	Per Foot Equivalent	N/A	\$1.32	Sch. 4 (w)
(3) M	Meter Charges:			
	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)
	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
ı	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
(4) 5	Service Installation Charges:			
	Per Connection - 5/8 " x 3/4"	\$150,00	\$143.00	Sch. 5 (w)
!	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
1	Per Connection - 1*	N/A	\$154.00	Sch. 5 (w)
•	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
i	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
i	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
7 (5)	Inspection Fee:	N/A	N/A	
3 Tot	al Minimum Charges - (5/8" meter)	\$225.00	\$300.90	

Company: SSU / Orange / Westmont Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$5,202	\$24,203	\$11,143	\$3,214	\$ 43,762	Sch. 6 (w) p 1
2	Land	\$342				\$342	Sch. 6 (w) p 1
3	Depreciable Assets	\$4,860	\$24,203	\$11,143	\$3,214	\$43,420	
4	Accumulated Depreciation to Date	\$2,714	\$14,152	\$3,852	(\$182)	\$20,535	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$2,714	\$18,531	\$3,852	(\$182)	\$24,915	
6	Net Plant at Design Çapacity	\$2,488	\$ 5,671	\$7,291	\$3,396	\$18,847	
7	Transmission & Distribution / Collection Lines		\$24,203			\$24,203	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			55.31%	
9	CIAC to Date	\$20,548	\$270	\$5,108	\$958	\$26,884	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$8,147	\$59	\$1,012	\$21	\$9,239	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$8,147	\$108	\$1,012	\$21	\$9,288	
12	Future Customers (ERC) to be Connected	0	25	0	o	20	Sch. 11 (w)
13	Composité Depreciation Rate	4.00%	2.33%			2.63%	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	115.73%	
16	Requested Service Availability Charge Per ERC	\$15.08	\$52.82	\$90.00	\$143.00	\$300.90	Sch. 1 (w)
17	Level of CIAC at Design Capacity	498.34%	23.88%	N/A	N/A	123.28%	
18	Minimum Service Availability Charge Per ERC					(\$382.83)	
19	Level of CIAC at Design Capacity					55.31%	
20	Maximum Service Availability Charge Per ERC					(\$184.72)	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	149	167	139	139	164	Sch. 11 (w)
23	Current No. of Customers	149	142	139	139	139	Sch. 11 (w)
24	Annual Growth	3	3	N/A	N/A	3	Sch. 11 (w)
25	Calculation of Z	0	2	N/A	N/A	2	. ,
26	Number of Years to Design Capacity	0.00	7.77	N/A	N/A	6.39	Sch. 11 (w)

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

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

.ine No. Se	(1) rvice Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules	
(1)	Water Plant Capacity Charges:	·			
1	Per ERC - All Customers	N/A	\$676.82	Sch. 3 (w)	
2	Per Gallon Equivalent	. N/A	\$3.78	Sch. 3 (w)	
(2)	Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$217.58	Sch. 4 (w)	
1	Per Foot Equivalent	N/A	\$5.31	Sch. 4 (w)	
(3)	Meter Charges:				
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)	
3	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)	
7	Per Connection - 1"	\$100.00	\$140.00	Sch. 5 (w)	
3	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)	
e	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)	
0	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)	
(4)	Service Installation Charges:				
1	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)	
2	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)	
3	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)	
4	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)	
15	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)	
6	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)	
7 (5)	Inspection Fee:	N/A	N/A		
:B T o	tal Minimum Charges - (5/8" meter)	\$225.00	\$1,127.40		

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

2 Land 3 Dep 4 Acc 5 Acc 6 Net 7 Tra 8 Min 9 CIA 10 Acc 11 Acc	Test of Service Availability Charges	Plant					
1 Groz Lara 3 Dej 4 Acc 6 Net 7 Tra 8 Min 9 CIA 10 Acc 11 Acc 11 Acc	Test of Condon Augliobility Character		Main		Service		Supporting
2 Land 3 Deg 4 Acc 5 Acc 6 Net 7 Tra 8 Min 9 CIA 10 Acc 11 Acc	Test of Service Availability Charges	Capacity	Extension	Meters	Installation	Total	Schedules
3 Dej 4 Acc 5 Acc 6 Net 7 Tra 8 Min 9 CIA 10 Acc 11 Acc	oss Book Value	\$102,402	\$41,889	\$12,139	\$9,623	\$166,053	Sch. 6 (w) p 1
4 Acc 5 Acc 6 Net 7 Tra 8 Min 9 CIA 10 Acc 11 Acc	nd	\$12,868				\$12,868	Sch. 6 (w) p 1
5 Acc 6 Net 7 Tra 8 Min 9 CIA 10 Acc 11 Acc	epreciable Assets	\$89,534	\$41,889	\$12,139	\$9,623	\$153,185	
7 Tra-8 Min 9 CIA 10 Acc	cumulated Depreciation to Date	\$21,722	\$10,196	\$3,098	\$2,250	\$37,266	Sch. 7 (w)
7 Tra 8 Min 9 CIA 10 Acc	cumulated Depreciation at Design Capacity	\$21,722	\$10,198	\$3,098	\$2,250	\$37,266	
9 CIA 10 Acc 11 Acc	et Plant at Design Capacity	\$80,680	\$31,693	\$9,040	\$7,374	\$128,787	
9 CIA 10 Acc	ensmission & Distribution / Collection Lines		\$41,889			\$41,889	Sch. 6 (w)
10 Acc	nimum Level of CIAC		100.00%			25.23%	
11 Acc	AC to Date	\$506	\$67,208	\$13,740	\$231	\$81,685	Sch. 9 (w)
	cumulated Amortization of CIAC to Date	\$10	\$17,989	\$3,589	\$5	\$21,593	Sch. 9 (w)
12 Fut	c. Amort. of CIAC at Design Capacity	\$10	\$17,989	\$3,589	\$5	\$21,593	
,	ture Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13 Cor	mposite Depreciation Rate	4.13%	2.33%			3.61%	Sch. 8 (w) p 1
14 Exis	isting Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15 Lev	vel of CIAC at Design Capacity	N/A	N/A	N/A	N/A	46.66%	OGH. 1 (11)
16 Rec	quested Service Availability Charge Per ERC	\$676.82	\$217.58	\$90,00	\$143.00	\$1,127.40	Sch. 1 (w)
17 Lev	vel of CIAC at Design Capacity	0.61%	155.30%	N/A	N/A	46.66%	
18 Min	nimum Service Availability Charge Per ERC					\$0.00	
19 Lev	vel of CIAC at Design Capacity					25.23%	
20 Max	ximum Service Availability Charge Per ERC					\$0.00	
21 Lev	vel of CIAC at Design Capacity					75.00%	
22 No.	. of Customers at Capacity	109	106	106	106	108	Sch. 11 (w)
23 Cur	rrent No. of Customers	109	107	106	106	106	Sch. 11 (w)
24 Ann	nual Growth	1	1	N/A	N/A	1	Sch. 11 (w)
25 Cale							
26 Nun	Iculation of Z	ò	0	N/A	N/A	0	OG 1. 11 (11)

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

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

Serv	(1) ice Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) V	Vater Plant Capacity Charges:			
	Per ERC - All Customers	N/A	\$175.65	Sch. 3 (w)
	Per Gallon Equivalent	N/A	\$0.52	Sch. 3 (w)
(2) N	lain Extension Charges:			
	Per ERC - All Customers	Actual Cost less 20%	\$183.56	Sch. 4 (w)
	Per Foot Equivalent	N/A	\$2.06	Sch. 4 (w)
(3) N	leter Charges:			
	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
	Per Connection - 3/4"	\$85,00	\$110.00	Sch. 5 (w)
	Per Connection - 1*	\$100.00	\$140.00	Sch. 5 (w)
	Per Connection - 1 1/2*	\$175.00	\$300.00	Sch. 5 (w)
	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w
(4) 5	Service Installation Charges:			
	Per Connection - 5/8 " x 3/4"	\$ 150.00	\$143.00	Sch. 5 (w
	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w
	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w
	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w
	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w
	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w
(5)	nspection Fee:	N/A	N/A	
	al Minimum Charges - (5/8" meter)	\$ 225.00	\$ 592.20	

Company: SSU / Duval / Woodmere Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Project#d [X]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Plant	Main		Service		Supporting
No.	Test of Service Availability Charges	Capacity	Extension	Meters	Installation	Total	Schedules
1	Gross Book Value	\$746,987	\$ 573,627	\$173,220	\$36,409	\$1,530,243	Sch. 6 (w) p
2	Land	\$42,060				\$42,060	Sch. 6 (w) p
3	Depreciable Assets	\$704,928	\$573,627	\$173,220	\$36,409	\$1,488,184	
4	Accumulated Depreciation to Date	\$464,681	\$220,654	\$66,574	\$3,504	\$755,414	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$464 ,681	\$220,654	\$66,574	\$3,504	\$755,414	
6	Net Plant at Design Capacity	\$282,306	\$35 2,973	\$106,645	\$32,905	\$774,830	
7	Transmission & Distribution / Collection Lines		\$573,627			\$57 3,627	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			37.49%	
9	CIAC to Date	\$117	\$623,563	\$17,332	\$ 6,675	\$647,687	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$2	\$251,117	\$2,130	\$126	\$253,375	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$ 2	\$251,117	\$2,130	\$126	\$253,375	
12	Future Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	3.81%	2.33%			3.17%	Sch. 8 (w) p
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	50.89%	
16	Requested Service Availability Charge Per ERC	\$175.65	\$183.56	\$90.00	\$143.00	\$592.20	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.04%	105.52%	N/A	N/A	50.89%	
18	Minimum Service Availability Charge Per ERC					\$0.00	
19	Level of CIAC at Design Capacity					37.49%	
20	Maximum Service Availability Charge Per ERC					\$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	1,526	1,189	1,404	1,404	1,380	Sch. 11 (w)
23	Current No. of Customers	1,526	1,445	1,404	1,404	1,404	Sch. 11 (w)
24	Annual Growth	43	43	N/A	N/A	43	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)

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

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

ie o. Ser	(1) vice Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) \	Nater Plant Capacity Charges:	 		
	Per ERC - All Customers	N/A	\$756.47	Sch. 3 (w)
	Per Gallon Equivalent	N/A	\$11.12	Sch. 3 (w)
(2) !	Main Extension Charges:			
	Per ERC - All Customers	Actual Cost less 20%	\$25.16	Sch. 4 (w)
	Per Foot Equivalent	N/A	\$0.18	Sch. 4 (w)
(3) 1	Meter Charges: Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
	Per Connection - 1*	\$100.00	\$140.00	Sch. 5 (w)
	Per Connection - 1 1/2"	\$175.00	\$300.00	Sch. 5 (w)
	Per Connection - 2*	ACTUAL COST	\$385.00	Sch. 5 (w)
	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
(4) !	Service Installation Charges:			
	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
	Per Connection - 3/4*	N/A	\$143.00	Sch. 5 (w)
	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
	Per Connection - 1- 1/2"	N/A	\$202,50	Sch. 5 (w)
	Per Connection - 2*	N/A	\$245.00	Sch. 5 (w)
	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
(5)	Inspection Fee:	N/A	N/A	
Tot	al Minimum Charges - (5/8" meter)	\$225.00	\$1,014.63	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$26,615	\$1,710	\$2,666	\$1,249	\$32,241	Sch. 6 (w) p 1
2	Land	\$128				\$128	Sch. 6 (w) p 1
3	Depreciable Assets	\$26,487	\$1,710	\$2,666	\$1,249	\$32,112	
4	Accumulated Depreciation to Date	\$2,296	\$306	\$1,135	\$257	\$3,994	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$2,296	\$1,023	\$1,135	\$257	\$4,712	
6	Net Plant at Design Capacity	\$ 24,319	\$687	\$1,531	\$992	\$27,529	
7	Transmission & Distribution / Collection Lines		\$1,710			\$1,710	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			5.30%	
9	CIAC to Date	\$ 0	\$1,929	\$1,700	\$300	\$3,929	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$490	\$401	\$ 5	\$896	Sch. 9 (w)
11	Acc. Amort, of CIAC at Design Capacity	\$0	\$1,299	\$4 01	\$5	\$1,705	
12	Future Customers (ERC) to be Connected	0	26	0	0	2	Sch. 11 (w)
13	Composite Depreciation Rate	4.53%	2.34%			4.40%	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)
	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	9.33%	(···)
16	Requested Service Availability Charge Per ERC	\$756.47	\$25.16	\$90.00	\$143.00	\$1,014.63	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	166.93%	N/A	N/A	13.73%	
18	Minimum Service Availability Charge Per ERC					(\$498.37)	
19	Level of CIAC at Design Capacity					5.30%	
20	Maximum Service Availability Charge Per ERC					\$12,023.04	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	29	52	25	25	30	Sch. 11 (w)
23	Current No. of Customers	29	26	25	25	25	Sch. 11 (w)
24	Annual Growth	1	1	N/A	N/A	1	Sch. 11 (w)
25	Calculation of Z	0	5	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	17.93	N/A	N/A	1.08	Sch. 11 (w)

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

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

ine No. Se	(1) ervice Avaliability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	N/A	\$112.66	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1,34	Sch. 3 (w)
(2) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	\$37.09	Sch. 4 (w)
ı	Per Foot Equivalent	N/A	\$1.06	Sch. 4 (w)
{3) Meter Charges:			
i	Per Connection - 5/8 " x 3/4"	\$75.00	\$90,00	Sch. 5 (w)
į.	Per Connection - 3/4"	\$85.00	\$110.00	Sch. 5 (w)
	Per Connection - 1"	\$100.00	\$140,00	Sch. 5 (w)
3	Per Connection - 1 1/2"	\$175.00	\$300,00	Sch. 5 (w)
,	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
)	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
(4	i) Service Installation Charges:			
1	Per Connection - 5/8 " x 3/4"	\$150.00	\$143.00	Sch. 5 (w)
2	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
3	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
4	Per Connection - 1- 1/2"	N/A	\$202.50	Sch. 5 (w)
5	Per Connection - 2"	N/A	\$245.00	Sch. 5 (w)
6	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
7 (5	i) Inspection Fee:	N/A	N/A	
8 т	otal Minimum Charges - (5/8" meter)	\$225.00	\$382.74	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Plant	Main		Service		Supporting
No.	Test of Service Availability Charges	Capacity	Extension	Meters	-Installation	Total	Schedules
1	Gross Book Value	\$90,745	\$36,517	\$39,967	\$ 5,377	\$172,605	Sch. 6 (w) p 1
2	Land	\$1,287				\$1,287	Sch. 6 (w) p 1
3	Depreciable Assets	\$89,457	\$36,517	\$39,967	\$5,377	\$171,318	
4	Accumulated Depreciation to Date	\$26,558	\$7,757	\$13,056	\$384	\$47,754	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$26,558	\$40,737	\$13,056	\$384	\$80,735	
6	Net Plant at Design Capacity	\$64,187	(\$4,220)	\$26,911	\$4 ,993	\$91,871	
7	Transmission & Distribution / Collection Lines		\$36,517			\$36,517	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			21.16%	
9	CIAC to Date	\$0	\$60,153	\$6,415	\$1,131	\$67,699	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$20,219	\$1,855	\$27	\$22,101	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	. \$0	\$74,547	\$1,855	\$2 7	\$76,429	
12	Future Customers (ERC) to be Connected	0	142	0	0	41	Sch. 11 (w)
13	Composite Depreciation Rate	3.88%	2.33%			3.43%	Sch. 8 (w) p
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	-1.45%	
16	Requested Service Availability Charge Per ERC	\$112.66	\$37.09	\$90.00	\$143.00	\$382.74	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	272.91%	N/A	N/A	4.19%	
18	Minimum Service Availability Charge Per ERC					\$856.91	
19	Level of CIAC at Design Capacity					21.16%	
20	Maximum Service Availability Charge Per ERC					\$2,361.86	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	512	647	502	502	551	Sch. 11 (w)
23	Current No. of Customers	512	505	502	502	502	Sch. 11 (w)
24	Annual Growth	4	4	N/A	N/A	4	Sch. 11 (w)
25	Calculation of Z	0	64	N/A	N/A	8	, , ,
26	Number of Years to Design Capacity	00.0	38.80	N/A	N/A	11.13	Sch. 11 (w)

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER FPSC REVERSE OSMOSIS TREATMENT

Company: SSU / Charlotte/Lee / Burnt Store Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

ine No. Se	(1) ervice Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Water Plant Capacity Charges:		 -	
1	Per ERC - All Customers	N/A	\$1,694.19	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$10.66	Sch. 3 (w)
(2	e) Main Extension Charges:			
3	Per ERC - All Customers	Actual Cost less 20%	\$43.45	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.26	Sch. 4 (w)
(3	i) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$175.00	\$90.00	Sch. 5 (w)
8	Per Connection - 3/4"	N/A	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$190.00	\$140.00	Sch. 5 (w)
3	Per Connection - 1 1/2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	ACTUAL COST	\$385.00	Sch. 5 (w)
0	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
(4	s) Service Installation Charges:			
1	Per Connection - 5/8 " x 3/4"	\$404.00	\$143.00	Sch. 5 (w)
2	Per Connection - 3/4"	N/A	\$143.00	Sch. 5 (w)
3	Per Connection - 1"	N/A	\$154.00	Sch. 5 (w)
4	Per Connection - 1- 1/2*	N/A	\$202.50	Sch. 5 (w)
5	Per Connection - 2*	N/A	\$245.00	Sch. 5 (w)
6	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
7 (8	5} Inspection Fee:	N/A	N/A	
18 T	otal Minimum Charges - (5/8" meter)	\$ 579.00	\$1,970.64	

Company: SSU / Charlotte/Lee / Burnt Store Docket No.: 950495 Test Year Ended: 12/31/96 Historical [] Projected [X]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line		Plant	Main		Service		Supporting
No.	Test of Service Availability Charges	Capacity	Extension	Meters	Installation	Total	Schedules ——
	Gross Book Value	\$4,316,192	\$2,264,585	\$117,331	\$44,295	\$6,742,402	Sch. 6 (w) p 1
2	Land	\$33,518				\$33,518	Sch. 6 (w) p 1
3	Depreciable Assets	\$4,282,673	\$2,264,585	\$117,331	\$44,295	\$6,708,884	
4	Accumulated Depreciation to Date	\$525,451	\$656,499	\$20,394	\$3,749	\$1,206,094	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$663,091	\$2,264,585	\$20,394	\$3,749	\$2,951,818	
6	Net Plant at Design Capacity	\$3,653,101	\$0	\$96,936	\$40,546	\$3,790,584	
7	Transmission & Distribution / Collection Lines		\$2,264,585			\$2,264,585	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			33.59%	
9	CIAC to Date	\$67,690	\$15,842	\$242,101	\$29,736	\$355,369	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$ 24,446	\$1,170	\$45,036	\$653	\$71,305	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$26,621	\$20,703	\$45,036	\$653	\$93,013	
12	Future Customers (ERC) to be Connected	41	2,818	0	0	996	Sch. 11 (w)
13	Composite Depreciation Rate	4.21%	2.33%			3.56%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$175.00	\$404.00	\$579.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	17.07%	` '
16	Requested Service Availability Charge Per ERC	\$1,694.19	\$43.45	\$90.00	\$143.00	\$1,970.64	Sch. 1 (w)
17	Level of CIAC at Design Capacity	2.98%	100.00%	N/A	N/A	41.46%	
18	Minimum Service Availability Charge Per ERC					\$1,521.46	
19	Level of CIAC at Design Capacity					33.59%	
20	Maximum Service Availability Charge Per ERC					\$3,884.32	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	1,756	4,347	1,436	1,436	2,648	Sch. 11 (w)
23	Current No. of Customers	1,715	1,529	1,436	1,436	1,436	Sch. 11 (w)
24	Annual Growth	53	53	N/A	N/A	53	Sch. 11 (w)
25	Calculation of Z	1	1,740	N/A	N/A	332	
26	Number of Years to Design Capacity	0.76	52.92	N/A	N/A	18.71	Sch. 11 (w)

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER FPSC REVERSE OSMOSIS TREATMENT

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
	(1) Water Plant Capacity Charges:			
1	Per ERC - All Customers	\$452.00	\$1,208.66	Sch. 3 (w)
2	Per Gallon Equivalent	\$0.56	\$4.33	Sch. 3 (w)
	(2) Main Extension Charges:			
3	Per ERC - All Customers	\$435.00	\$12.53	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.36	Sch. 4 (w)
	(3) Meter Charges:			
5	Per Connection - 5/8 " x 3/4"	\$80.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	N/A	\$110.00	Sch. 5 (w)
7	Per Connection - 1*	\$90.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	ACTUAL COST	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	N/A	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	N/A	Actual Cost	Sch. 5 (w)
	(4) Service Installation Charges:			
11	Per Connection - 5/8 " x 3/4"	\$200.00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4"	\$225.00	\$143.00	Sch. 5 (w)
13	Per Connection - 1*	\$225.00	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2*	ACTUAL COST	\$202.50	Sch. 5 (w)
15	Per Connection - 2*	ACTUAL COST	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
17	(5) Inspection Fee:	ACTUAL COST	ACTUAL COST	
18	Total Minimum Charges - (5/8" meter)	\$1,392.56	\$1,454.19	

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedules
1	Gross Book Value	\$42,863,889	\$3,853,692	\$1,309,987	\$1,842,101	\$49,869,668	Sch. 6 (w) p 1
2	Land	\$9,784,854	40,000,002	41,000,007	₩1,D~2,101	\$9,784,854	Sch. 6 (w) p 1
3	Depreciable Assets	\$33,079,034	\$3,853,692	\$1,309,987	\$1,842,101	\$40,084,814	OG1. 0 (#/ p 1
4	Accumulated Depreciation to Date	\$8,480,344	\$1,296,995	\$634,044	\$442,495	\$10,853,879	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$9,321,335	\$1,296,995	\$634,044	\$442,495	\$11,694,869	4 , (,
6	Net Plant at Design Capacity	\$33,542,554	\$2,556,696	\$675,943	\$1,399,605	\$38,174,798	
7	Transmission & Distribution / Collection Lines		\$3,853,692			\$3,853,692	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			7.73%	
9	CIAC to Date	\$2,823,486	\$1,903,615	\$188,048	\$1,147,244	\$6,062,393	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$902,213	\$263,506	\$36,868	\$368,560	\$1,571,147	Sch. 9 (w)
11	Acc. Amort, of CIAC at Design Capacity	\$973,996	\$263,506	\$36.868	\$368,560	\$1,642,930	
12	Future Customers (ERC) to be Connected	128	0	0	0	117	Sch. 11 (w)
13	Composite Depreciation Rate	4.68%	2.33%			4.49%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	\$45 2.00	\$435.00	\$80.00	\$200.00	\$1,167.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	5.68%	64.15%	N/A	N/A	11.94%	our. I (w)
16	Requested Service Availability Charge Per ERC	\$1,208.66	\$12.53	\$90.00	\$143.00	\$1,454.19	Sch. 1 (w)
17	Level of CIAC at Design Capacity	5.97%	64.15%	N/A	N/A	12.02%	• •
18	Minimum Service Availability Charge Per ERC					(\$12,544.63)	
19	Level of CIAC at Design Capacity					7.73%	
20	Maximum Service Availability Charge Per ERC					\$206,687.38	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	21,513	14,014	20,409	20,409	20,894	Sch. 11 (w)
23	Current No. of Customers	21,385	20,735	20,409	20,409	20,409	Sch. 11 (w)
24	Annual Growth	235	235	N/A	N/A	235	Sch. 11 (w)
25	Calculation of Z	2	0	N/A	N/A	o	
26	Number of Years to Design Capacity	0.54	0.00	N/A	N/A	0.50	Sch. 11 (w)

SOUTHERN STATES UTILITIES, INC. RESPONSE TO FPSC DEFICIENCY LETTER DATED 7/10/9 DOCKET NO.: 950495-WS

REQUESTED BY:

FPSC

SET NO:

1

DOCUMENT REQUEST NO:

2

ISSUE DATE:

07/10/95

PREPARED BY:

Morris Bencini

DOCUMENT REQUEST:

2

AFPI Schedule 3. The total compounded earnings is incorrect. It is calculated without including the return on expenses for the current year.

RESPONSE:

2

The Company does not believe this is a filing deficiency, however, we have revised Volume VII, Book 1 of 1 and the attached revised volume incorporates the changes relating to Deficiency No. 2.

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

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.

FPSC Schedule: A-16 (W) Page 1 of 1 Preparer: Kimball Recap Schedules: A-1(W)

A-7(W)

	of the applicant's policy regarding advances.	
	(1)	(2) Water Advances
Line		For Construction
No.	Description	Year-end Balances
1	12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93	464,101
2	Utility Adjustments to Beginning Balance	660,695
3	Restated Balance 12/31/91	1,124,796
4	1992 Additions	330,408
5	1992 Adjustments	(6,500)
6	12/31/92 Belance	1,448,704
7	1993 Additions	729,266
8	1993 Adjustments	0
9	12/31/93 Balance	2,177,970
10	1994 Additions	789,731
11	1994 Adjustments	(26,000)
12	12/31/94 Balance	2,941,701
13	1995 Additions	800,000
14	1995 Adjustments	0
15	12/31/95 Balance	3,741,701
16	1996 Additions	800,000
17	1996 Adjustments	. 0
18	12/31/96 Balance	4,541,701
	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION	
19	Beginning Balance 12/31/95	3,741,701
20	Jan	3,808,368
21	Feb	3,875,034
22	Mar	3,941,701
23	Apr	4,008,368
24	May	4,075,034
25	Jun	4,141,701
26	Jul	4,208,368
27	Aug	4,275,034
28	Sep	4,341,701
29	Oct	4,408,368
30	Nov	4,475,034
31	Ending Balance 12/31/96	4,541,701
32	Average Balance	4,141,701
33	Non-used and Useful Percentage	20.80%

35 36

37

Company Folicy: SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation)

constructs facilities and bills SSU for them. In both cases, Advances for Construction are recorded and repaid out of future

connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

Company: SSU
DocketNo.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [] Final [X]
Historical [] Projected [X]
Simple Ave [] 13 Month Ave [X]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits. FPSC Schodule: A-17 (W)(S) Page 1 of 1 Preparer: Vierima

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Beginning												Ending	Test Year
Line		Balance												Balance	13 Month Average
No.	ASSETS/LIABILITIES	12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Odt	Nov	12/31/98	Balance
	Cash	900,000	900.000	900,000	900,000	900,000	900,000	900,000	900,000	900,000		400.000	***	***	***
,	Working Funds	12,833	12,633	12,633	12,633					,	900,000	908,000	900,000	900,000	900,000
2	TORING LONG	12,000	12,033	12,033	12,033	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
4	TOTAL CASH	912,633	912,633	912.633	912,633	912.633	912,633	912.633	912,633	912.633	912,633	912,633	912,633	912.633	912,633
5	7711.0 171.01	0.4,000	V.12,000	012,000	012,000	51E,000	312,000	312,000	312,000	312,000	312,000	812,000	912,033	812,033	912,033
6	Customer Accounts Receivable	4,013,813	4,474,108	4,368,916	4,394,886	4,516,283	4,551,688	4,561,516	4 485 728	4,396,985	4,548,529	4,456,554	4,838,059	4,618,754	4,483,386
7	Other Accounts Receivable	381,585	381,645	343,901	352 864	396,421	411,546	416.868	389.978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,880	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137 115	114,005	90.895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,968	189,986	201,966	208,966	229,966	178,966	197,966	211,968	223,966	241,966	245,988	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4 005 610	4,005,610	4,005,610	4.005,610	4.005.610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	228,243	128 513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	180,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	. 0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,087,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	558,795	517,810	753,784
18										-	•	-	•	,	•
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	18,102,648	15,694,364	15,837,352	16,191,409	18,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	778,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	863,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,781
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,098,299	2,162,927	2,169,565	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	68,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	9	· · ·	0	0	0	0	Ò	` 0	o o
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,486	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

W.XLS

Company: SSU / Osceola / Buenaventura Lakes Docket No.: 950495-WS Schedule Year Ended: 12/31/96

Interim [] Final [x]
Historical [] Projected [x]
Simple Ave. [] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis []

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy reparting advances.

FPSC Schedule: A-16 (W) Page 1 of 1 Preparer: Kimball Recap Schedules: A-1(W) A-7(W)

	of the applicant's policy regarding advances.	
	(1)	(2) Water Advances
ine	Decembring	For Construction Year-end Balance
1 12/31/91	Description Balance Per Order No. 93-0423 Dated 3/22/93	tearend balance:
		0
2 Utility Adj	ustments to Beginning Balance	
3 Restated	Balance 12/31/91	0
4 1992 Add	itions	0
5 1992 Adji	stments	0
6 12/31/92	Balance	0
7 1993 Add	itions	0
8 1993 Adji		0
9 12/31/93	Balance	0
10 1994 Add		0
11 1994 Adji		0
12 12/31/94	Balance	0
13 1995 Add	itions	0
14 1995 Adji	ustments	0
15 12/31/95	Balance	0
16 1996 Add	itions	0
17 1996 Adji		0
18 12/31/96	Balance	0
AVERAG	E BALANCE AND NON-USED AND USEFUL CALCULATION	
19 Beginnin	Balance 12/31/95	0
20 J a		0
21 Fe		0
22 M		0
23 A		0
24 Ma		0
25 Ju 26 Ji		0
20 JI 27 AL		0
27 AU 28 Se	-	0
29 O	,	Č
30 No		Ö
	alance 12/31/96	(
32 Average	Balance	C
_	and Useful Percentage	0.22%
34 Non-used	and Useful Amount	9.00
35 Compan	Policy: SSU either constructs facilities and bills Topeka Group for the cost thereof	or a related company (Lehigh Acquisition Corporation)
36	constructs facilities and bills SSU for them. In both cases, Advances for Co	
37	connection fees. As CIAC is received by SSU, the Advance is reduced whe	

Compeny: SSU
Decket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [] Finel [X]
Historical [] Projected [X]
Simple Ave [] 13 Month Ave [X]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deterred debits.

FPSC Schedule: A-17 (W)(S) Page 1 of 1 Preparer: Vierima

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Beginning												Ending	Test Year
Line		Balance												Balance	13 Month Averag
<u>No.</u>	ASSETS/LIABILITIES	12/31/95	Jan	Feb	<u>Mar</u>	Apr	May	Jun	Jut	Aug	Sep	Oct	Nov	12/31/96	Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900.000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3							·	,	·	-,				,	,
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,833	912.633	912,633	912,633
5														,	
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,458,554	4,836,059	4,618,754	4,463,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441.378	434,025	392,408
в	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	
9	Inventories	479,301	523,094	566,887	619,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479.298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,968	211,966	223,966	241,966	245,966	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4 005 610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	158,933	160,473	184,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0		
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,581	2,104,369	2,087,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	_16,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,694,364	15,837,352	18,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	Ó	Ó	Ó	Ó	0
31															
	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192
31	TOTAL LIABILITIES ASSETS - LIABILITIES	8,027,524	6,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

Company: SSU / Charlotte / Deep Creek

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

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the projected requires retirements.

FPSC Schedule: A-16 (W) Page 1 of 1 Preparer: Kimball Recap Schedules: A-1(W)

	of the applicant's policy regarding advances.	
	(1)	(2) Water Advances
		For Construction
ine	Description	Year-end Balances
1	12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93	0
2	Utility Adjustments to Beginning Balance	0
-	Strift (O)DSD (D) (D) (D) (D) (D) (D) (D) (D) (D) (D	
3	Restated Balance 12/31/91	0
4	1992 Additions	0
5	1992 Adjustments	0
6	12/31/92 Balance	U
7	1993 Additions	0
8	1993 Adjustments	0
9	12/31/93 Balance	0
10	1994 Additions	0
11	1994 Adjustments	0
12	12/31/94 Balance	0
13	1995 Additions	0
14	1995 Adjustments	0
15	12/31/95 Balance	0
16	1996 Additions	0
17 18	1996 Adjustments 12/31/96 Balance	0
	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION	
	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION	
19	Beginning Balance 12/31/95	0
20 21	Beginning Balance 12/31/95 Jan Feb	0
20 21 22	Beginning Balance 12/31/95 Jan Feb Mar	0 0 0
20 21 22 23	Beginning Balance 12/31/95 Jan Feb Mar Apr	0 0 0
20 21 22 23 24	Beginning Balance 12/31/95 Jan Feb Mar Apr May	0 0 0 0
20 21 22 23 24 25	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun	0 0 0 0 0
20 21 22 23 24 25 26	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul	0 0 0 0 0 0
20 21 22 23 24 25 26 27	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug	
20 21 22 23 24 25 26 27 28	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep	
20 21 22 23 24 25 26 27 28 29	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct	
20 21 22 23 24 25 26 27 28 29 30	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep	
20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov	0 0 0 0 0 0 0 0
19 20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/96	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/96 Average Balance	0 0 0 0 0 0 0 0 0
20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/96 Average Balance Non-used and Useful Percentage	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

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

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC Schedule: A-17 (W)(S) Page 1 of 1 Preparer: Vierima

	T-700000														
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(6)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Beginning												Ending	Test Year
Line		Balance												Balance	13 Month Average
<u>No.</u>	ASSETS/LIABILITIES	12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/31/96	Balance
1	Cash	900,000	900,000	900,000	900,000	900.000	900.000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,833	12,633	12,633	12.633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3	-	•				,	,	. 2,000	72,000	12,000	12,000	12,000	12,000	12,033	12,933
4	TOTAL CASH	912,633	912,633	912.633	912,633	912,633	912,633	912,633	912,633	912.633	912.633	912,633	912,633	912,633	912,633
5		•		,		V.=,	0.2,000	3.2,500	072,000	512,000	312,000	312,000	912,000	812,000	912,000
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,918	4,394,886	4,516,283	4.551.888	4,561,516	4,485,728	4,396,965	4,548,529	4,458,554	4,636,059	4,618,754	4,463,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	398,421	411 546	416,868	389.978	358,328	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,986	184,966	189,966	201,966	208,966	229,966	178,966	197.966	211,966	223,966	241,966	245,966	167,966	204,043
12	Unbitled Revenues	4,005,610	4,005,610	4,005,610	4 005 610	4,005,610	4,005,610	4,005,610	4 005 610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135.593	139,133	142.723	146,263	149.803	153,343	158,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2 737 272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	. 0	0		0	0	0	0	0	0	0	2,707,272	2,101,212
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,087,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	558,795	517,810	753,784
18									•	• • • •			,	,	,,,,,,,
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,868	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,894,364	15.837.352	16.191.409	16,125,183
20											· 				
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965 107	1,054,323	912,627	769.357	769,357	742,067	704.282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896.278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
2 5	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	. 0		0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	
30	Other Accrued Reserves	0	0	0	Ó	Ó	0	` ' o'	Ò	Ó	O	0	0	(0	0
31															·
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,356	9,498,473	8,868,103	7,762,553	6,769,530	5,689,020	6,330,930	5,636,200	4,370,486	7,833,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

Company: SSU / Volusia / Enterprise

Docket No.: 950495-WS Schedule Year Ended: 12/31/96 Interim [] Final [x] Historical [] Projected [x] Simple Ave. [] 13 Month Ave. [x] Conventional [x] Reverse Osmosis [] Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description

FPSC Schedule: A-16 (W) Page 1 of 1 Preparer: Kimball Recap Schedules: A-1(W)

ine lo.	Des	of the applicant's policy regarding advances. (1)	(2) Water Advances For Construction Year-end Balance
1	12/31/91 Balance Per Order No.	93-0423 Dated 3/22/93	
2	Utility Adjustments to Beginning 8	alance	
3	Restated Balance 12/31/91		C
4	1992 Additions		C
5	1992 Adjustments		
6	12/31/92 Balance		C
7	1993 Additions		C
8	1993 Adjustments		
9	12/31/93 Balance		
10	1994 Additions		C
11	1994 Adjustments		
12	12/31/94 Balance		
13	1995 Additions		C
14	1995 Adjustments		C
15	12/31/95 Balance		
16	1996 Additions		
17	1996 Adjustments		(
18	12/31/96 Balance		
	AVERAGE BALANCE AND	NON-USED AND USEFUL CALCULATION	
19 20	Beginning Balance 12/31/95 Jar		0
21	Feb		Č
22	Mar		Č
	Apr		Č
23	Ma y		č
			Č
24	Jun		
24 25	Jun Jul		
24 25 26	Jul Jul Aug		•
24 25 26 27	Jul		(
24 25 26 27 28	Jul Aug		(
24 25 26 27 28	Jul Aug Sep		(((
24 25 26 27 28 29	Jul Aug Sep Oct		(((
24 25 26 27 28 29 30	Jul Aug Sep Oct Nov		
23 24 25 26 27 28 29 30 31	Jul Aug Sep Oct Nov Ending Balance 12/31/96		5.815
24 25 26 27 28 29 30 31	Jul Aug Sep Oct Nov Ending Balance 12/31/96 Average Balance		
24 25 26 27 28 29 30 31	Jul Aug Sep Oct Nov Ending Balance 12/31/96 Average Balance Non-used and Useful Amount	nstructs facilities and bills Topeka Group for the cost thereof or a rel	5.81

Compeny: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/98
Interim [] Final [X]
Historical [] Projected [X]
Simple Ave [] 13 Month Ave [X]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC Schedule: A-17 (W)(S) Page 1 of 1 Preparer: Vierima

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	ASSETS/JABILITIES	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Test Year 13 Month Averag Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,833	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,833	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,483,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	398,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,500	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780 -	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,968	211,966	223,966	241,966	245 966	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,810	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,863	153,343	156,933	160,473	164,013	62,553	145,972
14	Prefiminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,581	2,104,369	2,087,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,694,364	15,837,362	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,700	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,874	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(380,806)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	o o
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,456,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,358	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,486	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

Company: SSU / Bradford / Geneva Lake Estates

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

Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.

FPSC Schedule: A-16 (W) Page 1 of 1 Preparer: Kimball Recap Schedules: A-1(W) A-7(W)

	/43	/A\
	(1)	(2) Water Advances
ne		For Construction
	Description	Year-end Balance
lo.	12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93	Tear-end balance
1	Utility Adjustments to Beginning Balance	, and a second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second s
2	Dully Adjustments to beginning balance	
3	Restated Balance 12/31/91	O
4	1992 Additions	C
5	1992 Adjustments	
6	12/31/92 Balance	
7	1993 Additions	
8	1993 Adjustments	C
9	12/31/93 Balance	
0	1994 Additions	
1	1994 Adjustments	
2	12/31/94 Balance	
3	1995 Additions	(
4	1995 Adjustments	Č
5	12/31/95 Balance	
6	1996 Additions	C
7	1996 Adjustments	
18	12/31/96 Balance	0
	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION	
	Beginning Balance 12/31/95	
0	Beginning Balance 12/31/95 Jan	
10	Beginning Balance 12/31/95 Jan Feb	
0 1 2	Beginning Balance 12/31/95 Jan Feb Mar	
0 1 2 3	Beginning Balance 12/31/95 Jan Feb Mar Apr	
0 1 2 3 4	Beginning Balance 12/31/95 Jan Feb Mar Apr May	
0 1 2 3 4 5	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun	
0 1 2 3 4 5	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul	
0 1 2 3 4 5 6 7	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug	
0 1 2 3 4 5 6 7 8	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep	
0 1 2 3 4 5 6 7 8 9	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct	
20 21 22 23 24 25 26 27 28 29 20	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov	
0 1 2 3 4 5 6 7 8 9	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct	
20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/96 Average Balance	
19 20 21 22 23 24 25 26 27 28 30 31	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/96	7.289
20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/96 Average Balance	
0 1 1 2 3 4 5 6 7 8 9 0 1 2 3	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/96 Average Balance Non-used and Useful Percentage	7.28

37

connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

Compeny: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [] Final [X]
Historical [] Projected [X]
Simple Ave [] 13 Month Ave [X]
Conventional [x] Fleverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deterred debits.

FPSC Schedule: A-17 (W)(S) Page 1 of 1 Preparer: Vierima

	(1)	(2)	(3)	(4)	(5)	(B)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Beginning												Ending	Test Year
Line		Balance												Balance	13 Month Averag
No.	ASSETS/LIABILITIES	12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	12/31/98	Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3	_			•	·	•	-,-			,	,	,	14,100	72,000	,
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,833	912,633	912,633	912,633
5					,				·	•				,	1.2,000
θ	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4 394 886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,458,554	4,636,059	4,818,754	4,463,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389 978	358,326	413,017	379,754	441,378	434.025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,348)	(405,826)	
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780 -	160,795	137,810	126,725	137,115	114,005	90,895	117,370	80,145	62,820	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,988	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	158,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	873,750	634,765	595,780	556,795	517,810	753,784
18													-	•	
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	18,064,714	15,963,747	18,102,648	15,694,364	15,837,352	10,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	683,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	898,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,182,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	o'	0	0	0	0	0	0	0	0	0		. 0
28	Other Deforred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,875)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	Ò	0	Ó
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
33															

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

7W.XLS

Company: SSU / Bradford / Keystone Club Estates

Docket No.: 950495-WS Schedule Year Ended: 12/31/96 Interim [] Final [x] Historical [] Projected [x] Simple Ave. [] 13 Month Ave. [x] Conventional [x] Reverse Osmosis [] Explanation: Provide the annual balance of Advances for Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those costs. Also, provide a brief description of the applicant's policy regarding advances.

FPSC Schedule: A-16 (W) Page 1 of 1 Preparer: Kimball Recap Schedules: A-1(W)

	(1)	(2) Water Advances For Construction
ne	Description	Year-end Balances
10.	12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93	0
2	Utility Adjustments to Beginning Balance	0
3	Restated Balance 12/31/91	0
4	1992 Additions	0
5	1992 Adjustments	0
6	12/31/92 Balance	0
7	1993 Additions	0
8	1993 Adjustments	0
9	12/31/93 Balance	0
10	1994 Additions	C
11	1994 Adjustments	
12	12/31/94 Balance	C
13	1995 Additions	C
14	1995 Adjustments	
15	12/31/95 Balance	
16	1996 Additions	C
17 18	1996 Adjustments 12/31/96 Balance	
	AVERAGE RALANCE AND NON-ISED AND ISSEELL CALCULATION	
	AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION	
	Beginning Balance 12/31/95	
20	Beginning Balance 12/31/95 Jan	(
20 21	Beginning Balance 12/31/95 Jan Feb	t t
20 21 22	Beginning Balance 12/31/95 Jan Feb Mar	((
20 21 22 23	Beginning Balance 12/31/95 Jan Feb Mar Apr	(((
20 21 22 23 24	Beginning Balance 12/31/95 Jan Feb Mar Apr May	1
20 21 22 23 24 25	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun	1
20 21 22 23 24 25 26	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul	1 ((
20 21 22 23 24 25 26 27	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun	
20 21 22 23 24 25 26 27 28	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug	
20 21 22 23 24 25 26 27 28 29	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep	
20 21 22 23 24 25 26 27 28 29 30	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct	
19 20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov	
20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/96	
20 21 22 23 24 25 26 27 28 29 30 31	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/96 Average Balance	27.26
20 21 22 23 24 25 26 27 28 29 30 31 32 33	Beginning Balance 12/31/95 Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Ending Balance 12/31/96 Average Balance Non-used and Useful Percentage	27.26

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [] Final {X}
Historical [] Projected [X]
Simple Ave [] 13 Month Ave [X]
Conventional [x] Reverse Osmoris [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits. FPSC Schedule: A-17 (W)(S) Page 1 of 1 Preparet: Vierima

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	ASSETS/LIABILITIES	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,833	12,633	12,633	12,633	12,633	12,633	12,633	12,833	12,633	12,633	12,633	12,633
3	TOTAL CASH	912.633	912,633	912.633	912.633		912,633	912.633	912.633		912.633				
-	IUIALCASH	912,633	912,033	912,633	912,033	912,633	912,633	912,633	912,633	912,533	912,639	912,633	912,633	912,633	912,633
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,458,554	4,636,059	4,618,754	4,463,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,828)	(393,610)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	65,810
11	Accrued Interest Receivable	187,966	184,966	189,986	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,968	245,966	187,988	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Profiminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,087,177	2,253,582
17 18	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
19	TOTAL ASSETS	15,884,181	16,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,694,384	15,837,352	18,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	898,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,788	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	82,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285, 156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(298,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	<u>7,633,158</u>	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11,323,87B	8,203,377	9,057,189	8,970,192
33 34	ASSETS - WABILITIES	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,488	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

SOUTHERN STATES UTILITIES, INC. RESPONSE TO FPSC DEFICIENCY LETTER DATED 7/10/95 DOCKET NO.: 950495-WS

REQUESTED BY:

FPSC

SET NO:

1

DOCUMENT REQUEST NO:

3

ISSUE DATE:

07/10/95

PREPARED BY:

Morris Bencini

DOCUMENT REQUEST:

3

AFPI Schedule G-3 (W). The earnings expansion factor for taxes is incorrect. It should be 1.30 instead of 3.90.

RESPONSE:

3

The Company does not believe this is a filing deficiency, however, we have revised Volume VII, Book 1 of 1 and the attached revised volume incorporates the changes relating to Deficiency No. 3.