

RUTLEDGE, ECENIA, UNDERWOOD, PURNELL & HOFFMAN

DOCKET 950495-WS  
67  
96-04227

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July 14, 1995

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

HAND DELIVERY

Re: Docket No. 950495-WS  
Application for Rate Increase and Service Availability  
Charges

Dear Mr. Hill:

By this letter and attachments, Southern States Utilities, Inc. ("SSU") responds to the minimum filing requirement 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.

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

Sincerely,

*Kenneth A. Hoffman*  
Kenneth A. Hoffman

and

Brian P. Armstrong

RECEIVED  
JUL 14 1995  
men

KAH/rl  
cc: Lila A. Jaber, Esq.  
Hill.2rate

DOCUMENT NUMBER-DATE

06697 JUL 14 95

FPSC-RECORDS/REPORTING

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**

**SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1995  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: SSU / Lee / Lehigh  
Docket No.: 950495-WS  
Schedule Year Ended: 12/31/95  
Interim  Final   
Historical  Projected   
Simple Ave.  13 Month Ave.   
FPSC Uniform  FPSC Non-uniform  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)
Line No.	Description
1	09/30/91 Balance Per Order No. PSC 93-1023-FOF-WS Dated 7/12/93
2	Utility Adjustments to Beginning Balance
3	Restated Balance 12/31/91
4	1992 Additions
5	1992 Adjustments
6	12/31/92 Balance
7	1993 Additions
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	840,759
20	Jan	840,759
21	Feb	840,759
22	Mar	1,006,123
23	Apr	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 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 Construction are recorded and repaid out of future  
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  Final   
 Historical  Projected   
 Simple Ave.  13 Month Ave.   
 FPSC Uniform  FPSC Non-uniform  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: Vierma  
 Recap schedules: A-2(S)

Line No.	Description	(1)	(2)	(3)	(4)	(5)
		1995 WORKING CAPITAL ALLOWANCE				
		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**

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: SSU / FPSC Jurisdiction - All Plants

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

Conventional  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)
Line No.	Description	Water Advances For Construction 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	<b>Restated Balance 12/31/91</b>	<b>1,124,796</b>
4	1992 Additions	330,408
5	1992 Adjustments	(6,500)
6	<b>12/31/92 Balance</b>	<b>1,448,704</b>
7	1993 Additions	1,316,618
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	<b>2,765,322</b>
10	1994 Additions	643,349
11	1994 Adjustments	(26,000)
12	<b>12/31/94 Balance</b>	<b>3,382,671</b>
13	1995 Additions	2,221,020
14	1995 Adjustments	0
15	<b>12/31/95 Balance</b>	<b>5,603,691</b>
16	1996 Additions	884,000
17	1996 Adjustments	0
18	<b>12/31/96 Balance</b>	<b>6,487,691</b>

**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
33	Non-used and Useful Percentage	45.74%
34	Non-used and Useful Amount	2,765,436

35 **Company 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 Construction are recorded and repaid out of future  
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

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

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: Verina

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) 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	<b>TOTAL CASH</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>
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	4,386,965	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	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)	(388,155)	(396,822)	(399,950)	(400,798)	(394,137)	(388,340)	(399,655)	(391,574)	(407,348)	(405,820)	(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	62,820	5,995	22,570	85,810
11	Accrued Interest Receivable	187,966	184,966	189,986	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	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	4,005,610	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	146,283	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
16	Deferred Rate Case Costs	2,322,387	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	2,067,177	2,253,582
17	Other Deferred Debits (OAPS)	982,266	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	<b>TOTAL ASSETS</b>	<b>15,884,181</b>	<b>16,303,280</b>	<b>16,292,868</b>	<b>16,331,796</b>	<b>16,501,261</b>	<b>16,285,037</b>	<b>16,194,728</b>	<b>16,064,714</b>	<b>15,963,747</b>	<b>16,102,648</b>	<b>15,884,384</b>	<b>15,837,352</b>	<b>16,191,409</b>	<b>16,125,183</b>
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	985,167	1,054,323	912,627	789,357	789,357	742,067	704,262	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	3,860,697	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)	(140,328)	(149,340)
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	2,098,299	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)	(262,228)	(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	<b>TOTAL LIABILITIES</b>	<b>8,027,524</b>	<b>8,817,891</b>	<b>8,491,510</b>	<b>8,635,323</b>	<b>7,633,158</b>	<b>8,522,484</b>	<b>9,425,198</b>	<b>10,175,694</b>	<b>9,632,817</b>	<b>10,466,446</b>	<b>11,323,878</b>	<b>8,203,377</b>	<b>9,957,189</b>	<b>8,970,192</b>
33															
34	<b>ASSETS - LIABILITIES</b>	<b>7,856,657</b>	<b>7,485,389</b>	<b>7,801,358</b>	<b>9,496,473</b>	<b>8,868,103</b>	<b>7,762,553</b>	<b>6,769,530</b>	<b>5,889,020</b>	<b>6,330,930</b>	<b>5,636,202</b>	<b>4,570,486</b>	<b>7,633,975</b>	<b>7,134,220</b>	<b>7,154,992</b>

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

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

**Company: SSU / FPSC Jurisdiction - Conventional Treatment**

Docket No.: 950495-WS  
 Schedule Year Ended: 12/31/96  
 Interim  Final   
 Historical  Projected   
 Simple Ave.  13 Month Ave.   
 Conventional  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)
Line No.	Water Advances For Construction Year-end Balances
1 <b>12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93</b>	464,101
2 Utility Adjustments to Beginning Balance	<u>660,695</u>
3 <b>Restated Balance 12/31/91</b>	1,124,796
4 1992 Additions	330,408
5 1992 Adjustments	<u>(6,500)</u>
6 <b>12/31/92 Balance</b>	1,448,704
7 1993 Additions	1,316,618
8 1993 Adjustments	<u>0</u>
9 <b>12/31/93 Balance</b>	2,765,322
10 1994 Additions	643,349
11 1994 Adjustments	<u>(26,000)</u>
12 <b>12/31/94 Balance</b>	3,382,671
13 1995 Additions	2,221,020
14 1995 Adjustments	<u>0</u>
15 <b>12/31/95 Balance</b>	5,603,691
16 1996 Additions	884,000
17 1996 Adjustments	<u>0</u>
18 <b>12/31/96 Balance</b>	<u><u>6,487,691</u></u>

**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
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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 <b>Ending Balance 12/31/96</b>	<u>6,487,691</u>
32 <b>Average Balance</b>	6,045,691
33 <b>Non-used and Useful Percentage</b>	<u>45.74%</u>
34 <b>Non-used and Useful Amount</b>	<u><u>2,765,436</u></u>

35 **Company 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 Construction are recorded and repaid out of future  
 37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.



SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

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

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: Verima

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) 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	<b>TOTAL CASH</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>
5															
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	4,399,985	4,548,529	4,456,554	4,836,059	4,818,754	4,483,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,878	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)	(386,240)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,880	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	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	245,966	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	4,949,577
13	Misc Current Assets	228,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,883	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 Deferred 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	<b>TOTAL ASSETS</b>	<b>15,864,181</b>	<b>16,303,280</b>	<b>16,292,866</b>	<b>16,331,796</b>	<b>16,501,261</b>	<b>16,285,037</b>	<b>16,194,728</b>	<b>16,064,714</b>	<b>15,963,747</b>	<b>16,102,646</b>	<b>15,894,984</b>	<b>15,837,352</b>	<b>16,191,409</b>	<b>16,125,183</b>
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,827	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	1,096,263	38,708	251,470	464,674	677,409	869,793	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	3,800,897	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	1,825,785	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)	(282,226)	(313,691)	(285,156)	(256,621)	(306,086)	(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	<b>TOTAL LIABILITIES</b>	<b>8,027,524</b>	<b>8,817,891</b>	<b>8,491,510</b>	<b>8,635,323</b>	<b>7,633,158</b>	<b>8,522,484</b>	<b>9,425,198</b>	<b>10,175,684</b>	<b>9,632,617</b>	<b>10,466,448</b>	<b>11,323,878</b>	<b>8,203,377</b>	<b>9,057,189</b>	<b>8,970,192</b>
33															
34	<b>ASSETS - LIABILITIES</b>	<b>7,836,657</b>	<b>7,485,389</b>	<b>7,801,356</b>	<b>9,496,473</b>	<b>8,868,103</b>	<b>7,762,553</b>	<b>6,769,530</b>	<b>5,889,029</b>	<b>6,330,930</b>	<b>5,636,200</b>	<b>4,370,488</b>	<b>7,633,975</b>	<b>7,134,220</b>	<b>7,154,992</b>

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

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

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

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)
Line No.	Description	Water Advances For Construction 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	<b>Restated Balance 12/31/91</b>	0
4	1992 Additions	0
5	1992 Adjustments	0
6	<b>12/31/92 Balance</b>	0
7	1993 Additions	0
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	0
10	1994 Additions	0
11	1994 Adjustments	0
12	<b>12/31/94 Balance</b>	0
13	1995 Additions	0
14	1995 Adjustments	0
15	<b>12/31/95 Balance</b>	0
16	1996 Additions	0
17	1996 Adjustments	0
18	<b>12/31/96 Balance</b>	0

**AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION**

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	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 12/31/96	0
32	Average Balance	0
33	Non-used and Useful Percentage	11.84%
34	Non-used and Useful Amount	0

35 **Company 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 Construction are recorded and repaid out of future  
 37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

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

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: Victoria

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) 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	<b>TOTAL CASH</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,918	4,394,886	4,518,283	4,551,888	4,561,516	4,485,728	4,398,985	4,548,529	4,458,554	4,838,059	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	(383,536)	(393,116)	(383,874)	(386,155)	(398,822)	(399,950)	(400,796)	(394,137)	(388,340)	(399,855)	(391,574)	(407,346)	(405,826)	(398,010)
9	Inventories	479,301	523,094	568,887	610,880	854,473	435,508	479,301	523,094	568,887	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	98,895	117,370	80,145	82,820	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,968	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	4,005,610	4,005,610	4,577,177	4,949,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	148,263	149,803	153,343	158,933	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	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Deferred 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	<b>TOTAL ASSETS</b>	<b>15,884,181</b>	<b>16,303,280</b>	<b>16,292,966</b>	<b>16,331,796</b>	<b>16,501,261</b>	<b>16,285,037</b>	<b>16,194,728</b>	<b>16,064,714</b>	<b>15,983,747</b>	<b>16,102,648</b>	<b>15,894,384</b>	<b>15,837,352</b>	<b>16,191,409</b>	<b>16,125,183</b>
20															
21	Accounts Payable	938,873	762,288	844,928	934,889	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	898,278	598,781
24	Accrued Taxes Payable	4,408,962	5,194,864	5,747,234	3,800,897	4,383,783	4,994,153	5,597,103	6,180,013	6,742,175	7,348,880	7,922,874	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,098)	(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)
26	Accrued Liabilities	1,762,971	1,897,963	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	2,162,927	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	68,579
29	Pension and Benefit Reserves	(319,298)	(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	<b>TOTAL LIABILITIES</b>	<b>8,027,524</b>	<b>8,817,891</b>	<b>8,491,510</b>	<b>8,835,323</b>	<b>7,633,158</b>	<b>8,522,484</b>	<b>9,425,198</b>	<b>10,175,694</b>	<b>9,632,817</b>	<b>10,468,448</b>	<b>11,323,878</b>	<b>8,203,377</b>	<b>9,057,189</b>	<b>8,970,192</b>
33															
34	<b>ASSETS - LIABILITIES</b>	<b>7,856,657</b>	<b>7,485,389</b>	<b>7,801,356</b>	<b>9,496,473</b>	<b>8,868,103</b>	<b>7,762,553</b>	<b>6,769,530</b>	<b>5,889,020</b>	<b>6,330,930</b>	<b>5,636,200</b>	<b>4,370,486</b>	<b>7,633,975</b>	<b>7,134,220</b>	<b>7,154,991</b>

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

999

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

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

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)
Line No.	Description	Water Advances For Construction 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	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	1,421,020
14	1995 Adjustments	0
15	12/31/95 Balance	1,861,990
16	1996 Additions	84,000
17	1996 Adjustments	0
18	12/31/96 Balance	1,945,990

**AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION**

19	Beginning Balance 12/31/95	1,861,990
20	Jan	1,868,990
21	Feb	1,875,990
22	Mar	1,882,990
23	Apr	1,889,990
24	May	1,896,990
25	Jun	1,903,990
26	Jul	1,910,990
27	Aug	1,917,990
28	Sep	1,924,990
29	Oct	1,931,990
30	Nov	1,938,990
31	Ending Balance 12/31/96	1,945,990
32	Average Balance	1,903,990
33	Non-used and Useful Percentage	100.00%
34	Non-used and Useful Amount	1,903,990

35 **Company 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 Construction are recorded and repaid out of future  
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU  
 Docket No.: 950495-W5  
 Schedule Year Ended: 12/31/96  
 Interim  Final   
 Historical  Projected   
 Simple Ave  13 Month Ave   
 Conventional  Reverse Osmosis

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: Verina

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) 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	<b>TOTAL CASH</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,918	4,394,886	4,510,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,450,554	4,636,059	4,618,754	4,483,368
7	Other Accounts Receivable	381,585	381,645	343,901	352,884	396,421	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)	(383,116)	(383,874)	(388,155)	(398,822)	(399,950)	(400,796)	(394,137)	(388,340)	(399,655)	(391,574)	(407,346)	(405,826)	(383,016)
9	Inventories	479,301	523,094	586,887	610,880	654,473	435,508	479,301	523,094	568,887	610,880	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	180,795	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	187,968	184,966	189,968	201,968	208,968	229,968	178,968	197,968	211,968	223,968	241,968	245,968	187,968	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	228,243	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	2,332,978	2,343,555	2,354,134	2,364,713	2,375,292	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 Deferred Debits (OAPS)	982,286	955,901	915,152	874,503	833,854	793,205	752,781	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	<b>TOTAL ASSETS</b>	<b>15,884,181</b>	<b>16,303,280</b>	<b>16,292,866</b>	<b>16,331,796</b>	<b>16,501,261</b>	<b>16,285,037</b>	<b>16,194,728</b>	<b>16,084,714</b>	<b>15,963,747</b>	<b>16,102,648</b>	<b>15,894,364</b>	<b>15,837,352</b>	<b>16,191,409</b>	<b>16,125,183</b>
20															
21	Accounts Payable	936,873	762,268	844,928	904,869	985,050	985,107	1,054,323	912,627	789,357	789,357	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	1,098,283	38,708	251,470	484,874	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	898,278	598,761
24	Accrued Taxes Payable	4,408,982	5,194,864	5,747,294	3,800,897	4,393,783	4,994,153	5,597,103	6,180,613	6,742,175	7,346,880	7,922,074	4,330,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,098)	(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)
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	2,029,671	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	67,579
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)	(298,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	<b>TOTAL LIABILITIES</b>	<b>8,927,524</b>	<b>8,817,891</b>	<b>8,491,510</b>	<b>8,635,323</b>	<b>7,633,158</b>	<b>6,522,484</b>	<b>9,425,198</b>	<b>10,175,894</b>	<b>9,632,817</b>	<b>10,466,448</b>	<b>11,223,678</b>	<b>8,203,377</b>	<b>9,057,189</b>	<b>8,970,192</b>
33															
34	<b>ASSETS - LIABILITIES</b>	<b>7,836,657</b>	<b>7,485,389</b>	<b>7,801,356</b>	<b>9,496,473</b>	<b>8,868,103</b>	<b>7,762,553</b>	<b>6,769,530</b>	<b>5,889,020</b>	<b>6,330,930</b>	<b>5,636,200</b>	<b>4,370,486</b>	<b>7,633,975</b>	<b>7,134,220</b>	<b>7,154,992</b>

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

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**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: SSU / St. Johns / Palm Valley  
Docket No.: 950495-WS  
Schedule Year Ended: 12/31/96  
Interim  Final   
Historical  Projected   
Simple Ave.  13 Month Ave.   
Conventional  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)
Line No.	Description	Water Advances For Construction 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	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 USEFUL CALCULATION**

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	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 12/31/96	0
32	Average Balance	0
33	Non-used and Useful Percentage	0.00%
34	Non-used and Useful Amount	0
35	<b>Company Policy:</b> 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 Construction are recorded and repaid out of future	
37	connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.	



SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU  
 Docket No.: 950495-W5  
 Schedule Year Ended: 12/31/96  
 Interim  Final   
 Historical  Projected   
 Simple Ave  13 Month Ave   
 Conventional  Reverse Osmosis

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: Verima

Line No.	(1) ASSETS/LIABILITIES	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		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	12,833	12,833	12,833	12,833	12,833	12,833	12,833	12,833	12,833	12,833	12,833	12,833	12,833	12,833
4	<b>TOTAL CASH</b>	<b>912,833</b>	<b>912,833</b>	<b>912,833</b>	<b>912,833</b>	<b>912,833</b>	<b>912,833</b>	<b>912,833</b>	<b>912,833</b>	<b>912,833</b>	<b>912,833</b>	<b>912,833</b>	<b>912,833</b>	<b>912,833</b>	<b>912,833</b>
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,918	4,394,888	4,516,283	4,551,888	4,581,518	4,485,728	4,398,985	4,548,529	4,458,554	4,838,059	4,818,754	4,483,388
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	434,825	392,408
8	Allowance for Doubtful Accounts	(383,536)	(393,116)	(383,874)	(388,155)	(398,822)	(399,950)	(400,798)	(394,137)	(388,340)	(398,855)	(391,574)	(407,340)	(405,826)	(393,818)
9	Inventories	479,301	523,094	588,887	610,880	654,473	435,508	479,301	523,094	588,887	610,880	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	188,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	82,829	5,085	22,570	85,810
11	Accrued Interest Receivable	187,988	184,968	189,988	201,988	208,968	229,988	178,988	197,968	211,968	223,988	241,988	245,988	187,988	204,043
12	Unbilled Revenues	4,005,810	4,005,810	4,005,810	4,005,810	4,005,810	4,005,810	4,005,810	4,005,810	4,005,810	4,005,810	4,005,810	4,005,810	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,953	135,593	139,133	142,723	148,283	149,803	153,343	158,933	188,473	184,813	82,583	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	2,375,292	2,385,871	2,396,450	2,407,029	2,417,608	2,428,187	2,438,766	2,449,345	2,459,924
17	Other Deferred Debits (OAPS)	982,288	955,801	915,152	874,503	833,854	793,205	752,556	711,907	671,258	630,609	590,000	549,351	508,702	468,053
19	<b>TOTAL ASSETS</b>	<b>15,884,181</b>	<b>16,303,280</b>	<b>16,292,868</b>	<b>16,331,798</b>	<b>16,501,281</b>	<b>16,285,037</b>	<b>16,194,728</b>	<b>16,064,714</b>	<b>15,963,747</b>	<b>16,102,848</b>	<b>15,894,284</b>	<b>15,837,352</b>	<b>16,191,499</b>	<b>16,125,183</b>
21	Accounts Payable	936,873	782,268	844,928	934,869	985,050	985,107	1,054,323	912,827	789,357	789,357	742,867	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	1,098,283	38,708	251,470	484,674	677,409	889,799	1,102,911	44,977	257,739	479,501	883,405	898,278	598,781
24	Accrued Taxes Payable	4,408,982	5,194,884	5,747,234	3,800,897	4,383,783	4,994,153	5,587,103	6,180,013	6,742,175	7,348,880	7,922,874	4,398,880	5,134,012	5,337,803
25	Less: Accrued CIAC Tax Grossup	(150,898)	(150,898)	(150,898)	(150,898)	(150,898)	(150,898)	(150,898)	(150,898)	(150,898)	(150,898)	(150,898)	(150,898)	(149,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,897,963	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	2,182,827	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	58,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	67,579
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
32	<b>TOTAL LIABILITIES</b>	<b>8,027,524</b>	<b>8,817,851</b>	<b>8,491,510</b>	<b>8,635,323</b>	<b>7,833,158</b>	<b>8,522,484</b>	<b>9,425,198</b>	<b>10,175,894</b>	<b>9,832,817</b>	<b>10,468,448</b>	<b>11,323,878</b>	<b>8,283,377</b>	<b>9,957,188</b>	<b>8,970,192</b>
34	<b>ASSETS - LIABILITIES</b>	<b>7,856,657</b>	<b>7,485,389</b>	<b>7,801,358</b>	<b>9,496,473</b>	<b>8,668,103</b>	<b>7,762,553</b>	<b>6,769,530</b>	<b>5,888,820</b>	<b>6,330,930</b>	<b>5,634,200</b>	<b>4,370,488</b>	<b>7,553,975</b>	<b>7,134,220</b>	<b>7,154,992</b>

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

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: SSU / St. Johns / Remington Forest  
Docket No.: 950495-WS  
Schedule Year Ended: 12/31/96  
Interim  Final   
Historical  Projected   
Simple Ave.  13 Month Ave.   
Conventional  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)
Line No.	Description	Water Advances For Construction 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	<b>Restated Balance 12/31/91</b>	0
4	1992 Additions	0
5	1992 Adjustments	0
6	<b>12/31/92 Balance</b>	0
7	1993 Additions	0
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	0
10	1994 Additions	0
11	1994 Adjustments	0
12	<b>12/31/94 Balance</b>	0
13	1995 Additions	0
14	1995 Adjustments	0
15	<b>12/31/95 Balance</b>	0
16	1996 Additions	0
17	1996 Adjustments	0
18	<b>12/31/96 Balance</b>	0

**AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION**

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	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 12/31/96	0
32	Average Balance	0
33	Non-used and Useful Percentage	0.00%
34	Non-used and Useful Amount	0
35	<b>Company Policy:</b> 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 Construction are recorded and repaid out of future	
37	connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.	

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

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

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)(5)  
 Page 1 of 1  
 Preparer: Vivima

Line No.	(1) ASSETS/LIABILITIES	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		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	<b>TOTAL CASH</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>
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	4,549,529	4,456,554	4,636,059	4,618,754	4,483,388
7	Other Accounts Receivable	381,585	381,645	343,901	352,694	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	126,725	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	4,005,810	4,005,810	4,005,810	4,005,810	4,005,810	4,005,810	4,005,810	4,005,810	4,005,810	4,005,810	4,005,810	4,005,810	4,577,177	4,949,577
13	Misc Current Assets	228,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,883	160,423	164,013	62,563	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 Deferred 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	<b>TOTAL ASSETS</b>	<b>15,864,181</b>	<b>16,303,260</b>	<b>16,292,866</b>	<b>16,331,796</b>	<b>16,501,261</b>	<b>16,285,037</b>	<b>16,194,728</b>	<b>16,064,714</b>	<b>15,963,747</b>	<b>16,102,846</b>	<b>15,894,364</b>	<b>15,837,352</b>	<b>16,191,406</b>	<b>16,125,183</b>
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	883,740	1,096,263	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	6,188,013	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	1,897,632
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	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)	(298,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	<b>TOTAL LIABILITIES</b>	<b>8,027,524</b>	<b>8,817,891</b>	<b>8,491,510</b>	<b>8,835,323</b>	<b>7,633,158</b>	<b>8,522,484</b>	<b>9,425,196</b>	<b>10,175,694</b>	<b>9,632,617</b>	<b>10,468,448</b>	<b>11,323,878</b>	<b>8,203,377</b>	<b>9,057,189</b>	<b>8,970,192</b>
33															
34	<b>ASSETS - LIABILITIES</b>	<b>7,836,657</b>	<b>7,485,369</b>	<b>7,801,356</b>	<b>9,496,473</b>	<b>8,868,103</b>	<b>7,762,553</b>	<b>6,769,530</b>	<b>5,889,020</b>	<b>6,330,930</b>	<b>5,636,200</b>	<b>4,370,486</b>	<b>7,633,975</b>	<b>7,134,220</b>	<b>7,154,992</b>

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

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: SSU / Citrus / Spring Gardens

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

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)
Line No.	Description	Water Advances For Construction 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	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 USEFUL CALCULATION**

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	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 12/31/96	0
32	Average Balance	0
33	Non-used and Useful Percentage	5.10%
34	Non-used and Useful Amount	0

35 **Company 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 Construction are recorded and repaid out of future  
 37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

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

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: Verina

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) 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	<b>TOTAL CASH</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>
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	4,463,366
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,668	389,978	358,328	419,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(366,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,855)	(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)	59,789	160,795	137,810	126,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	164,966	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	4,005,810	4,005,810	4,005,810	4,005,810	4,005,810	4,005,810	4,005,810	4,005,810	4,005,810	4,005,810	4,005,810	4,005,810	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,583	139,133	142,723	146,263	149,803	153,343	156,883	160,423	164,013	82,583	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 Deferred Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,781	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	<b>TOTAL ASSETS</b>	<b>15,864,181</b>	<b>16,303,260</b>	<b>16,292,860</b>	<b>16,331,796</b>	<b>16,501,261</b>	<b>16,285,037</b>	<b>16,194,728</b>	<b>16,064,714</b>	<b>15,963,747</b>	<b>16,102,646</b>	<b>15,894,364</b>	<b>15,837,352</b>	<b>16,191,409</b>	<b>16,125,183</b>
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,950	965,107	1,054,323	912,627	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	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,897	4,363,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,322,674	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	0	0	0	0	0
31															
32	<b>TOTAL LIABILITIES</b>	<b>8,027,524</b>	<b>8,817,891</b>	<b>8,491,510</b>	<b>8,635,323</b>	<b>7,833,158</b>	<b>8,522,484</b>	<b>9,425,198</b>	<b>10,175,694</b>	<b>9,632,817</b>	<b>10,466,448</b>	<b>11,323,878</b>	<b>8,203,377</b>	<b>9,957,169</b>	<b>8,970,192</b>
33															
34	<b>ASSETS - LIABILITIES</b>	<b>7,836,657</b>	<b>7,485,369</b>	<b>7,801,350</b>	<b>7,696,473</b>	<b>8,668,103</b>	<b>7,762,553</b>	<b>6,769,530</b>	<b>5,889,020</b>	<b>6,330,930</b>	<b>5,636,200</b>	<b>4,570,486</b>	<b>7,633,975</b>	<b>7,134,220</b>	<b>7,154,992</b>

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

978

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

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

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)
Line No.	Water Advances For Construction Year-end Balances
1 <b>12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93</b>	0
2 Utility Adjustments to Beginning Balance	0
3 <b>Restated Balance 12/31/91</b>	0
4 1992 Additions	0
5 1992 Adjustments	0
6 <b>12/31/92 Balance</b>	0
7 1993 Additions	0
8 1993 Adjustments	0
9 <b>12/31/93 Balance</b>	0
10 1994 Additions	0
11 1994 Adjustments	0
12 <b>12/31/94 Balance</b>	0
13 1995 Additions	0
14 1995 Adjustments	0
15 <b>12/31/95 Balance</b>	0
16 1996 Additions	0
17 1996 Adjustments	0
18 <b>12/31/96 Balance</b>	0

**AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION**

19 Beginning Balance 12/31/95	0
20 Jan	0
21 Feb	0
22 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 <b>Ending Balance 12/31/96</b>	0
32 <b>Average Balance</b>	0
33 <b>Non-used and Useful Percentage</b>	0.84%
34 <b>Non-used and Useful Amount</b>	0

35 **Company 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 Construction are recorded and repaid out of future  
 37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.



SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU  
 Docket No.: 950495-W5  
 Schedule Year Ended: 12/31/96  
 Interim  Final   
 Historical  Projected   
 Simple Ave  13 Month Ave   
 Conventional  Reverse Osmosis

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: Victoria

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) 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
4	<b>TOTAL CASH</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>
6	Customer Accounts Receivable	4,013,613	4,474,106	4,368,916	4,394,686	4,516,283	4,551,868	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,638,059	4,618,754	4,483,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,884	396,421	411,546	416,888	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(383,536)	(393,116)	(383,674)	(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	523,694	566,887	610,680	654,473	435,506	479,301	523,694	566,887	610,680	391,715	435,508	479,288	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	204,943
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	158,833	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	2,104,369	2,067,177	2,253,582
17	Other Deferred Debits (OAPS)	982,286	955,801	915,152	674,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
19	<b>TOTAL ASSETS</b>	<b>15,864,181</b>	<b>16,203,280</b>	<b>16,292,868</b>	<b>16,231,796</b>	<b>16,501,261</b>	<b>16,285,037</b>	<b>16,194,728</b>	<b>16,064,714</b>	<b>15,963,747</b>	<b>16,102,648</b>	<b>15,894,364</b>	<b>15,837,352</b>	<b>16,191,409</b>	<b>16,125,183</b>
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,257	769,257	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	1,066,283	36,708	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	4,408,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	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	1,781,156	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	68,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(282,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,461)	(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
32	<b>TOTAL LIABILITIES</b>	<b>8,027,524</b>	<b>8,817,891</b>	<b>8,491,510</b>	<b>8,835,323</b>	<b>7,633,158</b>	<b>8,522,484</b>	<b>9,425,198</b>	<b>10,175,694</b>	<b>9,632,817</b>	<b>10,466,448</b>	<b>11,323,676</b>	<b>8,203,377</b>	<b>9,957,169</b>	<b>8,970,192</b>
34	<b>ASSETS - LIABILITIES</b>	<b>7,836,657</b>	<b>7,485,389</b>	<b>7,801,358</b>	<b>9,496,473</b>	<b>8,868,103</b>	<b>7,762,553</b>	<b>6,769,530</b>	<b>5,889,020</b>	<b>6,330,930</b>	<b>5,636,200</b>	<b>4,370,486</b>	<b>7,633,975</b>	<b>7,134,220</b>	<b>7,154,992</b>

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

1056

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

**Company:** SSU / FPSC Jurisdiction - Reverse Osmosis Treatment

Docket No.: 950495-WS  
 Schedule Year Ended: 12/31/96  
 Interim  Final   
 Historical  Projected   
 Simple Ave.  13 Month Ave.   
 Conventional  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)
Line No.	Description	Water Advances For Construction 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	<b>Restated Balance 12/31/91</b>	0
4	1992 Additions	0
5	1992 Adjustments	0
6	<b>12/31/92 Balance</b>	0
7	1993 Additions	0
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	0
10	1994 Additions	0
11	1994 Adjustments	0
12	<b>12/31/94 Balance</b>	0
13	1995 Additions	0
14	1995 Adjustments	0
15	<b>12/31/95 Balance</b>	0
16	1996 Additions	0
17	1996 Adjustments	0
18	<b>12/31/96 Balance</b>	0

**AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION**

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	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 12/31/96	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 thereof or a related 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 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

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

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)(5)  
 Page 1 of 1  
 Preparer: Virginia

Line No.	(1) ASSETS/LIABILITIES	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		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	<b>TOTAL CASH</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,888	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,836,059	4,618,754	4,463,366
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	(383,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,855)	(391,574)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,694	566,887	610,880	654,473	435,508	479,301	523,694	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	62,920	5,095	22,576	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	4,005,610	4,005,610
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,883	160,423	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	2,332,676	2,343,555	2,354,134	2,364,713	2,375,292	2,385,871	2,396,450	2,407,029	2,417,608	2,428,187	2,438,766	2,449,345	2,459,924
17	Other Deferred Debits (OAPS)	982,288	955,801	915,152	874,503	833,854	793,205	752,556	711,907	671,258	630,609	590,000	549,351	508,702	468,053
18															
19	<b>TOTAL ASSETS</b>	<b>15,864,181</b>	<b>16,303,280</b>	<b>16,292,866</b>	<b>16,331,796</b>	<b>16,501,261</b>	<b>16,285,037</b>	<b>16,194,728</b>	<b>16,064,714</b>	<b>15,963,747</b>	<b>16,102,048</b>	<b>15,894,364</b>	<b>15,837,352</b>	<b>16,191,409</b>	<b>16,125,183</b>
20															
21	Accounts Payable	936,873	762,268	844,928	934,688	985,050	965,107	1,054,323	912,627	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	484,674	677,409	869,793	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	3,800,897	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,886	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	1,897,963	1,784,591	1,802,902	1,714,530	1,781,158	1,829,786	1,886,414	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	67,579
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	<b>TOTAL LIABILITIES</b>	<b>8,027,524</b>	<b>8,817,891</b>	<b>8,491,510</b>	<b>8,635,323</b>	<b>7,633,158</b>	<b>8,522,484</b>	<b>9,425,198</b>	<b>10,175,694</b>	<b>9,832,817</b>	<b>10,466,448</b>	<b>11,323,678</b>	<b>8,203,377</b>	<b>9,057,169</b>	<b>8,970,192</b>
33															
34	<b>ASSETS - LIABILITIES</b>	<b>7,836,657</b>	<b>7,485,389</b>	<b>7,801,356</b>	<b>8,496,473</b>	<b>8,868,103</b>	<b>7,762,553</b>	<b>6,769,530</b>	<b>5,889,020</b>	<b>6,330,930</b>	<b>5,635,600</b>	<b>4,370,686</b>	<b>7,633,975</b>	<b>7,134,240</b>	<b>7,154,992</b>

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

1184

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

**Company: SSU / Charlotte/Lee / Burnt Store**

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

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  
 Prepare: Kimball  
 Recap Schedules: A-1(W)  
 A-7(W)

(1)		(2)
Line No.	Description	Water Advances For Construction 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	<b>Restated Balance 12/31/91</b>	0
4	1992 Additions	0
5	1992 Adjustments	0
6	<b>12/31/92 Balance</b>	0
7	1993 Additions	0
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	0
10	1994 Additions	0
11	1994 Adjustments	0
12	<b>12/31/94 Balance</b>	0
13	1995 Additions	0
14	1995 Adjustments	0
15	<b>12/31/95 Balance</b>	0
16	1996 Additions	0
17	1996 Adjustments	0
18	<b>12/31/96 Balance</b>	0

**AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION**

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	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 12/31/96	0
32	Average Balance	0
33	Non-used and Useful Percentage	30.41%
34	Non-used and Useful Amount	0

35 **Company 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 Construction are recorded and repaid out of future  
 37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

**SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996**

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

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: Vierma

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) 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	<b>TOTAL CASH</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>
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	4,638,059	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	413,817	379,754	441,378	434,925	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	610,880	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	62,820	5,085	22,570	85,810
11	Accrued Interest Receivable	187,966	184,966	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	4,005,610	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	156,883	160,423	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 Deferred Debits (OAPS)	982,286	955,801	915,152	874,503	830,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	<b>TOTAL ASSETS</b>	<b>15,884,181</b>	<b>16,303,280</b>	<b>16,292,866</b>	<b>16,331,796</b>	<b>16,501,261</b>	<b>16,285,037</b>	<b>16,194,728</b>	<b>16,064,714</b>	<b>15,963,747</b>	<b>16,102,848</b>	<b>15,894,364</b>	<b>15,837,352</b>	<b>16,191,409</b>	<b>16,125,183</b>
20															
21	Accounts Payable	936,873	762,266	644,926	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	696,278	596,761
24	Accrued Taxes Payable	4,466,962	5,194,864	5,747,234	3,800,897	4,393,793	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	(150,088)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(149,329)	(149,340)
26	Accrued Liabilities	1,782,971	1,697,963	1,764,591	1,602,902	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	67,579
29	Pension and Benefit Reserves	(319,298)	(290,761)	(262,226)	(313,691)	(285,156)	(258,621)	(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	<b>TOTAL LIABILITIES</b>	<b>8,027,524</b>	<b>8,817,891</b>	<b>8,491,510</b>	<b>6,835,323</b>	<b>7,633,158</b>	<b>8,522,464</b>	<b>9,425,196</b>	<b>10,175,694</b>	<b>9,632,817</b>	<b>10,466,448</b>	<b>11,323,878</b>	<b>8,203,377</b>	<b>9,057,188</b>	<b>8,970,192</b>
33															
34	<b>ASSETS - LIABILITIES</b>	<b>7,856,657</b>	<b>7,485,389</b>	<b>7,801,356</b>	<b>9,496,473</b>	<b>8,868,103</b>	<b>7,762,573</b>	<b>6,769,530</b>	<b>5,889,020</b>	<b>6,330,930</b>	<b>5,636,200</b>	<b>4,370,486</b>	<b>7,633,975</b>	<b>7,134,220</b>	<b>7,154,992</b>

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

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

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

**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)
Line No.	Description	Water Advances For Construction 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	<b>Restated Balance 12/31/91</b>	0
4	1992 Additions	0
5	1992 Adjustments	0
6	<b>12/31/92 Balance</b>	0
7	1993 Additions	0
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	0
10	1994 Additions	0
11	1994 Adjustments	0
12	<b>12/31/94 Balance</b>	0
13	1995 Additions	0
14	1995 Adjustments	0
15	<b>12/31/95 Balance</b>	0
16	1996 Additions	0
17	1996 Adjustments	0
18	<b>12/31/96 Balance</b>	0

**AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION**

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	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 12/31/96	0
32	Average Balance	0
33	Non-used and Useful Percentage	0.59%
34	Non-used and Useful Amount	0

35 **Company 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 Construction are recorded and repaid out of future  
 37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.



SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

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

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: Verima

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) 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	12,833	12,833	12,833	12,833	12,833	12,833	12,833	12,833	12,833	12,833	12,833	12,833	12,833	12,833
3															
4	<b>TOTAL CASH</b>	<b>912,833</b>	<b>912,833</b>	<b>912,833</b>	<b>912,833</b>	<b>912,833</b>	<b>912,833</b>	<b>912,833</b>	<b>912,833</b>	<b>912,833</b>	<b>912,833</b>	<b>912,833</b>	<b>912,833</b>	<b>912,833</b>	<b>912,833</b>
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	4,463,368
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	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)	(399,855)	(381,574)	(407,348)	(405,828)	(393,018)
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	(1,369)	59,780	180,795	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	187,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,968	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	4,005,610	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	146,283	149,803	153,343	156,833	160,473	164,013	62,583	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 Deferred Debits (OAPS)	982,286	955,801	915,152	874,583	833,854	793,205	752,761	712,735	673,750	634,785	595,798	556,795	517,810	753,784
18															
19	<b>TOTAL ASSETS</b>	<b>15,864,181</b>	<b>16,303,280</b>	<b>16,292,886</b>	<b>16,331,796</b>	<b>16,501,261</b>	<b>16,285,037</b>	<b>16,194,728</b>	<b>16,084,714</b>	<b>15,963,747</b>	<b>16,102,848</b>	<b>15,894,364</b>	<b>15,837,352</b>	<b>16,191,409</b>	<b>16,125,183</b>
20															
21	Accounts Payable	936,873	762,288	844,928	934,869	985,050	965,107	1,054,323	912,827	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	596,761
24	Accrued Taxes Payable	4,406,362	5,194,864	5,747,234	3,800,897	4,383,783	4,994,153	5,597,103	6,180,013	6,742,175	7,348,880	7,922,874	4,530,890	5,134,012	5,937,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,694)	(150,693)	(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	1,764,581	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,571	2,096,299	2,162,927	2,169,555	1,997,832
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)	(290,781)	(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	<b>TOTAL LIABILITIES</b>	<b>6,027,524</b>	<b>8,817,891</b>	<b>8,491,510</b>	<b>8,835,323</b>	<b>7,633,158</b>	<b>8,522,484</b>	<b>9,425,198</b>	<b>10,175,694</b>	<b>9,632,817</b>	<b>10,466,448</b>	<b>11,323,678</b>	<b>8,203,377</b>	<b>9,057,169</b>	<b>8,970,192</b>
33															
34	<b>ASSETS - LIABILITIES</b>	<b>7,836,657</b>	<b>7,485,389</b>	<b>7,801,356</b>	<b>9,496,473</b>	<b>8,868,103</b>	<b>7,762,553</b>	<b>6,769,530</b>	<b>5,889,020</b>	<b>6,330,930</b>	<b>5,636,290</b>	<b>4,370,486</b>	<b>7,633,975</b>	<b>7,134,220</b>	<b>7,154,992</b>

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

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**REPLACEMENT PAGES FOR**  
**VOLUME III, BOOK 2 OF 6**

**SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1996  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

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

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  Non FPSC

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)
Line No.	Sewer Advances For Construction Year-end Balances
1 <b>12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93</b>	354,358
2 Utility Adjustments to Beginning Balance	<u>(8,061)</u>
3 <b>Restated Balance 12/31/91</b>	346,297
4 1992 Additions	(18,865)
5 1992 Adjustments	0
6 <b>12/31/92 Balance</b>	<u>327,432</u>
7 1993 Additions	434,251
8 1993 Adjustments	0
9 <b>12/31/93 Balance</b>	<u>761,683</u>
10 1994 Additions	326,691
11 1994 Adjustments	0
12 <b>12/31/94 Balance</b>	<u>1,088,374</u>
13 1995 Additions	625,010
14 1995 Adjustments	0
15 <b>12/31/95 Balance</b>	<u>1,713,384</u>
16 1996 Additions	154,300
17 1996 Adjustments	0
18 <b>12/31/96 Balance</b>	<u><u>1,867,684</u></u>

**AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION**

19 Beginning Balance 12/31/95	1,713,384
20 Jan	1,726,242
21 Feb	1,739,101
22 Mar	1,751,959
23 Apr	1,764,817
24 May	1,777,676
25 Jun	1,790,534
26 Jul	1,803,392
27 Aug	1,816,251
28 Sep	1,829,109
29 Oct	1,841,967
30 Nov	1,854,826
31 Ending Balance 12/31/96	<u>1,867,684</u>
32 Average Balance	1,790,534
33 Non-used and Useful Percentage	<u>89.67%</u>
34 Non-used and Useful Amount	<u><u>1,605,522</u></u>

35 **Company 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 Construction are recorded and repaid out of future  
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

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

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: Verima

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) 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	<b>TOTAL CASH</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>
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	4,368,965	4,548,529	4,458,554	4,636,059	4,618,754	4,463,386
7	Other Accounts Receivable	381,585	381,645	343,991	352,864	396,421	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)	(407,340)	(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	228,243	128,513	132,053	135,593	139,133	142,723	140,263	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	2,375,292	2,385,871	2,396,450	2,407,029	2,417,608	2,428,187	2,438,766	2,449,345	2,459,924
17	Other Deferred Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,556	711,907	671,258	630,609	590,960	550,311	517,810	485,261
18															
19	<b>TOTAL ASSETS</b>	<b>15,864,181</b>	<b>16,303,280</b>	<b>16,292,866</b>	<b>16,331,796</b>	<b>16,501,261</b>	<b>16,285,037</b>	<b>16,194,728</b>	<b>16,064,714</b>	<b>15,963,747</b>	<b>16,102,848</b>	<b>15,894,384</b>	<b>15,837,362</b>	<b>16,191,409</b>	<b>16,125,183</b>
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	677,489	889,790	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	7,348,880	7,922,674	4,530,890	5,134,012	5,537,003
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	1,784,591	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	67,579
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	<b>TOTAL LIABILITIES</b>	<b>8,027,524</b>	<b>8,817,891</b>	<b>8,491,510</b>	<b>8,835,323</b>	<b>7,633,158</b>	<b>8,522,464</b>	<b>9,425,198</b>	<b>10,175,694</b>	<b>9,632,817</b>	<b>10,466,448</b>	<b>11,323,878</b>	<b>8,203,377</b>	<b>9,057,189</b>	<b>8,970,192</b>
33															
34	<b>ASSETS - LIABILITIES</b>	<b>7,836,657</b>	<b>7,485,389</b>	<b>7,801,356</b>	<b>9,496,473</b>	<b>8,868,103</b>	<b>7,762,553</b>	<b>6,769,530</b>	<b>5,889,020</b>	<b>6,330,930</b>	<b>5,636,400</b>	<b>4,370,486</b>	<b>7,633,975</b>	<b>7,134,220</b>	<b>7,154,991</b>

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

**SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1996  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: SSU / FPSC Jurisdiction - Uniform Plants

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  Non FPSC

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)
Line No.	Description	Sewer Advances For Construction Year-end Balances
1	12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93	364,358
2	Utility Adjustments to Beginning Balance	(8,061)
3	<b>Restated Balance 12/31/91</b>	<b>346,297</b>
4	1992 Additions	(18,865)
5	1992 Adjustments	0
6	<b>12/31/92 Balance</b>	<b>327,432</b>
7	1993 Additions	(41,544)
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	<b>285,888</b>
10	1994 Additions	(38,273)
11	1994 Adjustments	0
12	<b>12/31/94 Balance</b>	<b>247,615</b>
13	1995 Additions	(36,450)
14	1995 Adjustments	0
15	<b>12/31/95 Balance</b>	<b>211,165</b>
16	1996 Additions	(33,200)
17	1996 Adjustments	0
18	<b>12/31/96 Balance</b>	<b>177,965</b>

**AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION**

19	Beginning Balance 12/31/95	211,165
20	Jan	208,398
21	Feb	205,632
22	Mar	202,865
23	Apr	200,098
24	May	197,332
25	Jun	194,565
26	Jul	191,798
27	Aug	189,032
28	Sep	186,265
29	Oct	183,498
30	Nov	180,732
31	Ending Balance 12/31/96	177,965
32	Average Balance	194,565
33	Non-used and Useful Percentage	4.91%
34	Non-used and Useful Amount	9,553

35 **Company 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 Construction are recorded and repaid out of future  
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU  
 Docket No.: 950495-W5  
 Schedule Year Ended: 12/31/96  
 Interim  Final   
 Historical  Projected   
 Sample Ave  13 Month Ave   
 FPSC Uniform  FPSC Non-uniform  NonFPSC

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: Varrima

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) 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	<b>TOTAL CASH</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>
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	4,483,388
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)	(399,822)	(399,950)	(400,796)	(394,137)	(388,340)	(399,855)	(391,574)	(407,348)	(405,828)	(393,810)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	618,680	391,715	435,508	479,294	519,725
10	Prepaid Expenses	(1,389)	59,760	160,795	137,610	128,725	137,115	114,005	90,895	117,370	80,145	62,820	5,995	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,968	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	4,005,610	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	148,263	149,803	153,343	158,933	180,473	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	2,067,177	2,253,562
17	Other Deferred 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	<b>TOTAL ASSETS</b>	<b>15,864,181</b>	<b>16,303,280</b>	<b>16,292,868</b>	<b>16,331,796</b>	<b>16,501,261</b>	<b>16,285,037</b>	<b>16,194,728</b>	<b>16,064,714</b>	<b>15,963,747</b>	<b>16,102,648</b>	<b>15,894,384</b>	<b>15,837,362</b>	<b>16,191,409</b>	<b>16,125,183</b>
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,827	769,357	789,357	742,967	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	38,768	251,470	464,874	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	898,278	586,761
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	6,188,013	6,742,175	7,348,860	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)	(149,329)	(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	2,182,827	2,169,555	1,887,832
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	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	<b>TOTAL LIABILITIES</b>	<b>8,027,524</b>	<b>8,817,891</b>	<b>8,491,510</b>	<b>8,635,323</b>	<b>7,833,156</b>	<b>8,522,484</b>	<b>9,425,198</b>	<b>10,175,694</b>	<b>9,632,817</b>	<b>10,466,448</b>	<b>11,323,878</b>	<b>8,203,377</b>	<b>9,057,189</b>	<b>8,970,192</b>
33															
34	<b>ASSETS - LIABILITIES</b>	<b>7,836,657</b>	<b>7,485,389</b>	<b>7,801,358</b>	<b>7,696,473</b>	<b>8,668,103</b>	<b>7,762,553</b>	<b>6,769,530</b>	<b>5,889,020</b>	<b>6,330,930</b>	<b>5,636,200</b>	<b>4,570,486</b>	<b>7,633,975</b>	<b>7,134,220</b>	<b>7,154,991</b>

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



**SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1996  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  Non FPSC

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)
Line No.	Description	Sewer Advances For Construction 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	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	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	1,627,219
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
33	Non-used and Useful Percentage	100.00%
34	Non-used and Useful Amount	1,595,969
35	<b>Company Policy:</b> 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 Construction are recorded and repaid out of future	
37	connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.	

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

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

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: Viviana

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) 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	<b>TOTAL CASH</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>
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	4,366,965	4,548,529	4,456,554	4,836,059	4,618,754	4,463,388
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,888	389,978	359,326	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)	(406,796)	(394,137)	(366,340)	(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	114,905	90,895	117,378	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	245,966	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	4,005,610	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	149,893	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	2,322,387	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	2,250,582
17	Other Deferred Debits (OAPS)	982,288	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	<b>TOTAL ASSETS</b>	<b>15,864,181</b>	<b>16,303,280</b>	<b>16,292,866</b>	<b>16,331,796</b>	<b>16,501,261</b>	<b>16,285,037</b>	<b>16,194,728</b>	<b>16,064,714</b>	<b>15,963,747</b>	<b>16,102,848</b>	<b>15,894,364</b>	<b>15,837,352</b>	<b>16,191,409</b>	<b>16,125,183</b>
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	36,708	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	3,800,897	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,860	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	1,897,963	1,764,581	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	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	<b>TOTAL LIABILITIES</b>	<b>8,027,524</b>	<b>8,817,891</b>	<b>8,491,510</b>	<b>8,635,323</b>	<b>7,633,158</b>	<b>8,522,484</b>	<b>9,425,198</b>	<b>10,175,894</b>	<b>9,632,817</b>	<b>10,466,448</b>	<b>11,323,878</b>	<b>8,203,377</b>	<b>9,057,189</b>	<b>8,970,192</b>
33															
34	<b>ASSETS - LIABILITIES</b>	<b>7,836,657</b>	<b>7,485,389</b>	<b>7,801,356</b>	<b>7,696,473</b>	<b>8,868,103</b>	<b>7,762,553</b>	<b>6,769,530</b>	<b>5,888,820</b>	<b>6,330,930</b>	<b>5,636,200</b>	<b>4,370,486</b>	<b>7,633,975</b>	<b>7,134,220</b>	<b>7,154,992</b>

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



**SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1996  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: **SSU / Osceola / Buenaventura Lakes**  
 Docket No.: 950495-WS  
 Schedule Year Ended: 12/31/96  
 Interim  Final   
 Historical  Projected   
 Simple Ave.  13 Month Ave.   
 FPSC Uniform  FPSC Non-uniform  Non FPSC

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)
Line No.	Description	Sewer Advances For Construction 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	<b>Restated Balance 12/31/91</b>	0
4	1992 Additions	0
5	1992 Adjustments	0
6	<b>12/31/92 Balance</b>	0
7	1993 Additions	0
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	0
10	1994 Additions	0
11	1994 Adjustments	0
12	<b>12/31/94 Balance</b>	0
13	1995 Additions	0
14	1995 Adjustments	0
15	<b>12/31/95 Balance</b>	0
16	1996 Additions	0
17	1996 Adjustments	0
18	<b>12/31/96 Balance</b>	0

**AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION**

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	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 12/31/96	0
32	Average Balance	0
33	Non-used and Useful Percentage	9.01%
34	Non-used and Useful Amount	0

35 **Company 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 Construction are recorded and repaid out of future  
 37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

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

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: Wvima

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) 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	<b>TOTAL CASH</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>
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	4,830,069	4,818,754	4,483,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,976	358,926	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(366,155)	(396,822)	(399,950)	(400,796)	(394,137)	(388,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,660	654,473	435,506	479,301	523,094	566,887	610,660	391,715	435,508	479,298	519,275
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	80,145	62,620	80,145	5,095	22,570	85,610
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	206,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	264,943
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	2,322,367	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 Deferred 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	<b>TOTAL ASSETS</b>	<b>15,864,181</b>	<b>16,303,260</b>	<b>16,292,866</b>	<b>16,331,796</b>	<b>16,501,261</b>	<b>16,285,037</b>	<b>16,194,728</b>	<b>16,064,714</b>	<b>15,963,747</b>	<b>16,102,648</b>	<b>15,894,364</b>	<b>15,837,352</b>	<b>16,191,409</b>	<b>16,125,183</b>
20															
21	Accounts Payable	936,873	762,258	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	1,099,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,877	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	6,180,813	6,742,175	7,346,860	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)	(150,086)	(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	1,898,414	1,963,043	2,029,671	2,096,299	2,162,927	2,189,565	1,897,632
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	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)	(296,676)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	<b>TOTAL LIABILITIES</b>	<b>8,027,524</b>	<b>8,817,891</b>	<b>8,491,510</b>	<b>8,635,323</b>	<b>7,633,158</b>	<b>8,522,484</b>	<b>9,425,198</b>	<b>10,175,694</b>	<b>9,832,817</b>	<b>10,466,448</b>	<b>11,223,878</b>	<b>8,203,377</b>	<b>9,057,189</b>	<b>8,970,192</b>
33															
34	<b>ASSETS - LIABILITIES</b>	<b>7,836,657</b>	<b>7,485,369</b>	<b>7,801,356</b>	<b>9,496,473</b>	<b>8,868,103</b>	<b>7,762,553</b>	<b>6,769,530</b>	<b>5,889,020</b>	<b>6,130,930</b>	<b>5,636,200</b>	<b>4,370,486</b>	<b>7,633,975</b>	<b>7,134,220</b>	<b>7,154,992</b>

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

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**SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1996  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: SSU / Charlotte / Deep Creek

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  Non FPSC

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)
Line No.	Description	Sewer Advances For Construction 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	<b>Restated Balance 12/31/91</b>	0
4	1992 Additions	0
5	1992 Adjustments	0
6	<b>12/31/92 Balance</b>	0
7	1993 Additions	0
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	0
10	1994 Additions	0
11	1994 Adjustments	0
12	<b>12/31/94 Balance</b>	0
13	1995 Additions	0
14	1995 Adjustments	0
15	<b>12/31/95 Balance</b>	0
16	1996 Additions	0
17	1996 Adjustments	0
18	<b>12/31/96 Balance</b>	0

**AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION**

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	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 12/31/96	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 thereof or a related 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 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

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

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: Vivirna

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) 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	<b>TOTAL CASH</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,888	4,510,283	4,551,888	4,561,518	4,485,728	4,396,985	4,548,529	4,458,554	4,608,050	4,618,754	4,463,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,888	389,978	358,328	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(393,536)	(393,116)	(383,874)	(386,155)	(398,822)	(399,950)	(400,796)	(394,137)	(388,340)	(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	86,145	82,620	80,145	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	156,883	160,423	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	Deferral 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 Deferred Debits (OAPS)	982,266	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	<b>TOTAL ASSETS</b>	<b>15,884,181</b>	<b>16,303,280</b>	<b>16,292,866</b>	<b>16,331,796</b>	<b>16,501,261</b>	<b>16,285,037</b>	<b>16,194,728</b>	<b>16,064,714</b>	<b>15,963,747</b>	<b>16,102,648</b>	<b>15,894,364</b>	<b>15,837,352</b>	<b>16,191,409</b>	<b>16,125,183</b>
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	888,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,486,962	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	4,930,880	5,134,012	5,337,603
25	Less: Accrued CIAC Tax Grossup	(150,086)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,320)	(149,340)
26	Accrued Liabilities	1,752,971	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	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	<b>TOTAL LIABILITIES</b>	<b>8,027,524</b>	<b>8,617,891</b>	<b>8,491,510</b>	<b>8,835,323</b>	<b>7,833,158</b>	<b>8,522,484</b>	<b>9,425,198</b>	<b>10,175,694</b>	<b>9,632,817</b>	<b>10,466,448</b>	<b>11,323,878</b>	<b>8,203,377</b>	<b>9,057,189</b>	<b>8,970,192</b>
33															
34	<b>ASSETS - LIABILITIES</b>	<b>7,856,657</b>	<b>7,685,389</b>	<b>7,801,356</b>	<b>9,496,473</b>	<b>8,668,103</b>	<b>7,762,553</b>	<b>6,769,530</b>	<b>5,889,020</b>	<b>6,330,930</b>	<b>5,636,200</b>	<b>4,570,486</b>	<b>7,633,975</b>	<b>7,134,220</b>	<b>7,154,991</b>

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

354

**SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1996  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: SSU / Volusia / Enterprise

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  Non FPSC

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)
Line No.	Description	Sewer Advances For Construction 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	<b>Restated Balance 12/31/91</b>	0
4	1992 Additions	0
5	1992 Adjustments	0
6	<b>12/31/92 Balance</b>	0
7	1993 Additions	0
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	0
10	1994 Additions	0
11	1994 Adjustments	0
12	<b>12/31/94 Balance</b>	0
13	1995 Additions	0
14	1995 Adjustments	0
15	<b>12/31/95 Balance</b>	0
16	1996 Additions	0
17	1996 Adjustments	0
18	<b>12/31/96 Balance</b>	0

**AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION**

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	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 12/31/96	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 thereof or a related 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 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU  
 Docket No.: 950495-W5  
 Schedule Year Ended: 12/31/96  
 Interim  Final   
 Historical  Projected   
 Simple Ave  13 Month Ave   
 FPSC Uniform  FPSC Non-uniform  NonFPSC

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: Veritas

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) 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	<b>TOTAL CASH</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,501,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,616,754	4,483,388
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	356,326	413,017	379,754	441,378	434,925	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)	(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	114,095	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	245,966	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	148,263	149,803	153,343	156,833	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 Deferred Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,785	595,780	556,795	517,810	753,784
18															
19	<b>TOTAL ASSETS</b>	<b>15,864,181</b>	<b>16,303,260</b>	<b>16,292,866</b>	<b>16,331,796</b>	<b>16,501,261</b>	<b>16,285,037</b>	<b>16,194,728</b>	<b>16,064,714</b>	<b>15,963,747</b>	<b>16,102,648</b>	<b>15,894,364</b>	<b>15,837,352</b>	<b>16,191,409</b>	<b>16,125,183</b>
20															
21	Accounts Payable	336,873	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	596,781
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,897	4,393,783	4,994,153	5,587,103	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	1,802,302	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	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	0	0	0	0	0
31															
32	<b>TOTAL LIABILITIES</b>	<b>8,027,524</b>	<b>8,817,891</b>	<b>8,491,510</b>	<b>8,635,323</b>	<b>7,633,158</b>	<b>8,522,484</b>	<b>9,425,198</b>	<b>10,175,694</b>	<b>9,632,817</b>	<b>10,486,448</b>	<b>11,223,878</b>	<b>8,203,377</b>	<b>9,057,169</b>	<b>8,970,192</b>
33															
34	<b>ASSETS - LIABILITIES</b>	<b>7,836,657</b>	<b>7,485,369</b>	<b>7,801,356</b>	<b>9,496,473</b>	<b>8,868,103</b>	<b>7,762,553</b>	<b>6,769,530</b>	<b>5,889,020</b>	<b>6,330,930</b>	<b>5,636,200</b>	<b>4,370,486</b>	<b>7,633,975</b>	<b>7,134,220</b>	<b>7,154,992</b>

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

432

**SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1996  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: SSU / Lee / Lehigh

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  Non FPSC

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)	
Line No.	Description	Sewer Advances For Construction 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	<b>Restated Balance 12/31/91</b>	<b>0</b>
4	1992 Additions	0
5	1992 Adjustments	0
6	<b>12/31/92 Balance</b>	<b>0</b>
7	1993 Additions	475,795
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	<b>475,795</b>
10	1994 Additions	364,964
11	1994 Adjustments	0
12	<b>12/31/94 Balance</b>	<b>840,759</b>
13	1995 Additions	661,460
14	1995 Adjustments	0
15	<b>12/31/95 Balance</b>	<b>1,502,219</b>
16	1996 Additions	187,500
17	1996 Adjustments	0
18	<b>12/31/96 Balance</b>	<b>1,689,719</b>

**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	1,627,219
28	Sep	1,642,844
29	Oct	1,658,469
30	Nov	1,674,094
31	<b>Ending Balance 12/31/96</b>	<b>1,689,719</b>
32	Average Balance	1,595,969
33	Non-used and Useful Percentage	100.00%
34	Non-used and Useful Amount	1,595,969

35 **Company 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 Construction are recorded and repaid out of future  
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

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

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: Verima

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) 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	<b>TOTAL CASH</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>
5															
6	Customer Accounts Receivable	4,013,813	4,474,105	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,398,985	4,548,529	4,458,554	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	358,328	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)	(407,348)	(405,820)	(390,010)
9	Inventories	479,301	523,094	566,887	610,580	654,473	435,508	479,301	523,094	566,887	610,880	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,369)	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	178,966	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	4,005,610	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	156,883	160,423	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	2,322,387	2,332,976	2,343,565	2,354,134	2,364,713	2,375,292	2,385,871	2,396,450	2,407,029	2,417,608	2,428,187	2,438,766	2,067,177	2,253,582
17	Other Deferred Debits (OAPS)	982,288	955,801	915,152	874,503	833,854	793,205	752,761	712,335	673,750	634,765	595,780	556,795	517,810	753,794
18															
19	<b>TOTAL ASSETS</b>	<b>15,864,181</b>	<b>16,303,280</b>	<b>16,292,886</b>	<b>16,331,796</b>	<b>16,501,261</b>	<b>16,285,037</b>	<b>16,194,728</b>	<b>16,064,714</b>	<b>15,963,747</b>	<b>16,102,648</b>	<b>15,694,364</b>	<b>15,837,352</b>	<b>16,191,409</b>	<b>16,125,183</b>
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	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	4,408,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	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)	(150,083)	(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	1,897,632
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	68,579
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	<b>TOTAL LIABILITIES</b>	<b>8,027,524</b>	<b>8,817,891</b>	<b>8,491,510</b>	<b>8,835,323</b>	<b>7,833,158</b>	<b>8,522,484</b>	<b>9,425,198</b>	<b>10,175,894</b>	<b>9,632,817</b>	<b>10,466,448</b>	<b>11,323,878</b>	<b>8,203,377</b>	<b>9,057,189</b>	<b>8,970,192</b>
33															
34	<b>ASSETS - LIABILITIES</b>	<b>7,836,657</b>	<b>7,485,389</b>	<b>7,801,356</b>	<b>9,496,473</b>	<b>8,868,103</b>	<b>7,762,553</b>	<b>6,769,530</b>	<b>5,888,920</b>	<b>6,330,930</b>	<b>5,636,200</b>	<b>4,370,486</b>	<b>7,633,975</b>	<b>7,134,220</b>	<b>7,154,992</b>

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



**SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1996  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: SSU / Collier / Marco Island

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  Non FPSC

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)
Line No.	Sewer Advances For Construction 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 <b>Restated Balance 12/31/91</b>	<b>0</b>
4 1992 Additions	0
5 1992 Adjustments	0
6 <b>12/31/92 Balance</b>	<b>0</b>
7 1993 Additions	0
8 1993 Adjustments	0
9 <b>12/31/93 Balance</b>	<b>0</b>
10 1994 Additions	0
11 1994 Adjustments	0
12 <b>12/31/94 Balance</b>	<b>0</b>
13 1995 Additions	0
14 1995 Adjustments	0
15 <b>12/31/95 Balance</b>	<b>0</b>
16 1996 Additions	0
17 1996 Adjustments	0
18 <b>12/31/96 Balance</b>	<b>0</b>

**AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION**

19 Beginning Balance 12/31/95	0
20 Jan	0
21 Feb	0
22 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 12/31/96	0
32 Average Balance	0
33 Non-used and Useful Percentage	12.34%
34 Non-used and Useful Amount	0

35 **Company 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 Construction are recorded and repaid out of future  
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

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

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: Verima

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) 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	<b>TOTAL CASH</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>
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	4,398,985	4,548,529	4,458,554	4,606,059	4,618,754	4,463,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,548	416,868	389,978	358,328	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(363,874)	(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	610,880	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	184,966	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	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	2,067,177	2,253,582
17	Other Deferred Debits (OAPS)	982,286	955,801	915,152	874,563	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	<b>TOTAL ASSETS</b>	<b>15,864,181</b>	<b>16,303,280</b>	<b>16,292,866</b>	<b>16,331,796</b>	<b>16,501,261</b>	<b>16,285,937</b>	<b>16,194,728</b>	<b>16,064,714</b>	<b>15,963,747</b>	<b>16,102,648</b>	<b>15,694,364</b>	<b>15,837,352</b>	<b>16,191,409</b>	<b>16,125,183</b>
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	883,740	1,096,283	98,708	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	3,800,897	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)	(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	<b>TOTAL LIABILITIES</b>	<b>8,027,524</b>	<b>8,817,891</b>	<b>8,491,510</b>	<b>8,635,323</b>	<b>7,833,158</b>	<b>8,522,484</b>	<b>9,425,198</b>	<b>10,175,694</b>	<b>9,632,817</b>	<b>10,466,448</b>	<b>11,323,876</b>	<b>8,203,377</b>	<b>9,057,189</b>	<b>8,970,192</b>
33															
34	<b>ASSETS - LIABILITIES</b>	<b>7,836,657</b>	<b>7,485,389</b>	<b>7,801,356</b>	<b>9,496,473</b>	<b>8,668,103</b>	<b>7,762,553</b>	<b>6,769,530</b>	<b>5,889,020</b>	<b>6,330,930</b>	<b>5,636,200</b>	<b>4,370,488</b>	<b>7,633,975</b>	<b>7,134,220</b>	<b>7,154,992</b>

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

588

**SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1996  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

**Company:** SSU / Citrus / Spring Gardens

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  Non FPSC

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 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)
Line No.	Description	Sewer Advances For Construction 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	<b>Restated Balance 12/31/91</b>	<b>0</b>
4	1992 Additions	0
5	1992 Adjustments	0
6	<b>12/31/92 Balance</b>	<b>0</b>
7	1993 Additions	0
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	<b>0</b>
10	1994 Additions	0
11	1994 Adjustments	0
12	<b>12/31/94 Balance</b>	<b>0</b>
13	1995 Additions	0
14	1995 Adjustments	0
15	<b>12/31/95 Balance</b>	<b>0</b>
16	1996 Additions	0
17	1996 Adjustments	0
18	<b>12/31/96 Balance</b>	<b>0</b>

**AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION**

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	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 12/31/96	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 thereof or a related 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 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

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

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: Virginia

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) 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	<b>TOTAL CASH</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>
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	4,483,386
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)	(388,340)	(399,655)	(391,574)	(407,348)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,381	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	114,065	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	169,966	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	228,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,883	160,423	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 Deferred Debits (OAPS)	982,288	955,801	915,152	874,503	833,854	793,205	752,781	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	<b>TOTAL ASSETS</b>	<b>15,864,181</b>	<b>16,303,280</b>	<b>16,292,868</b>	<b>16,331,796</b>	<b>16,501,261</b>	<b>16,285,037</b>	<b>16,194,728</b>	<b>16,064,714</b>	<b>15,963,747</b>	<b>16,102,848</b>	<b>15,694,364</b>	<b>15,837,352</b>	<b>16,191,409</b>	<b>16,125,183</b>
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,827	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	883,749	1,096,283	38,708	251,470	464,674	877,409	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	7,348,880	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	2,029,671	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)	(290,781)	(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	<b>TOTAL LIABILITIES</b>	<b>8,027,524</b>	<b>8,817,891</b>	<b>8,491,510</b>	<b>8,635,323</b>	<b>7,633,158</b>	<b>8,522,484</b>	<b>9,425,198</b>	<b>10,175,694</b>	<b>9,632,817</b>	<b>10,466,448</b>	<b>11,323,878</b>	<b>6,203,377</b>	<b>9,057,189</b>	<b>8,970,192</b>
33															
34	<b>ASSETS - LIABILITIES</b>	<b>7,836,657</b>	<b>7,485,389</b>	<b>7,801,358</b>	<b>9,496,473</b>	<b>8,868,103</b>	<b>7,762,553</b>	<b>6,769,530</b>	<b>5,889,020</b>	<b>6,330,930</b>	<b>5,638,200</b>	<b>4,370,486</b>	<b>7,633,975</b>	<b>7,134,220</b>	<b>7,154,992</b>

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

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**SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1996  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

**Company: SSU / St. Lucie / Tropical Isles**

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  Non FPSC

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)
Line No.	Description	Sewer Advances For Construction 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	<b>Restated Balance 12/31/91</b>	0
4	1992 Additions	0
5	1992 Adjustments	0
6	<b>12/31/92 Balance</b>	0
7	1993 Additions	0
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	0
10	1994 Additions	0
11	1994 Adjustments	0
12	<b>12/31/94 Balance</b>	0
13	1995 Additions	0
14	1995 Adjustments	0
15	<b>12/31/95 Balance</b>	0
16	1996 Additions	0
17	1996 Adjustments	0
18	<b>12/31/96 Balance</b>	0

**AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION**

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	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 12/31/96	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 thereof or a related 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 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

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

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: Verma

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) 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	<b>TOTAL CASH</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,866	4,516,283	4,561,888	4,581,516	4,485,728	4,396,985	4,548,529	4,456,554	4,836,059	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)	(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	62,820	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	209,966	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	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
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 Deferred Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,785	595,780	556,795	517,810	753,784
18															
19	<b>TOTAL ASSETS</b>	<b>15,864,181</b>	<b>16,303,280</b>	<b>16,292,866</b>	<b>16,331,796</b>	<b>16,501,261</b>	<b>16,285,037</b>	<b>16,194,728</b>	<b>16,064,714</b>	<b>15,963,747</b>	<b>16,102,648</b>	<b>15,694,364</b>	<b>15,837,352</b>	<b>16,191,409</b>	<b>16,125,183</b>
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	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	698,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,363,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,903
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)	(149,929)	(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	2,029,671	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)	(298,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	<b>TOTAL LIABILITIES</b>	<b>8,027,524</b>	<b>8,817,891</b>	<b>8,491,510</b>	<b>8,835,323</b>	<b>7,633,158</b>	<b>8,522,484</b>	<b>9,425,198</b>	<b>10,175,694</b>	<b>9,632,817</b>	<b>10,486,448</b>	<b>11,323,878</b>	<b>8,263,377</b>	<b>9,057,189</b>	<b>8,870,192</b>
33															
34	<b>ASSETS - LIABILITIES</b>	<b>7,836,657</b>	<b>7,485,389</b>	<b>7,801,356</b>	<b>9,496,473</b>	<b>8,868,103</b>	<b>7,762,553</b>	<b>6,769,530</b>	<b>5,889,020</b>	<b>6,330,930</b>	<b>5,616,200</b>	<b>4,370,486</b>	<b>7,574,000</b>	<b>7,134,220</b>	<b>7,254,991</b>

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

744

**SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1996  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: SSU / Lake / Valencia Terrace

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  Non FPSC

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 No.	Description	(1)	(2)
			Sewer Advances For Construction Year-end Balances
1	12/31/91 Balance Per Order No. 83-0423 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		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 USEFUL CALCULATION**

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	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 12/31/96	0
32	Average Balance	0
33	Non-used and Useful Percentage	20.40%
34	Non-used and Useful Amount	0

35 **Company 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 Construction are recorded and repaid out of future  
 37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

**SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996**

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

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: Virginia

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) 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
4	<b>TOTAL CASH</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>
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	4,485,726	4,386,965	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	80,145	62,620	5,095	22,570	85,810	85,810
11	Accrued Interest Receivable	187,966	184,966	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	4,005,610	4,005,610	4,577,177	4,048,577
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	2,067,177	2,253,582
17	Other Deferred Debits (OAPS)	962,286	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	<b>TOTAL ASSETS</b>	<b>15,864,181</b>	<b>16,303,280</b>	<b>16,292,866</b>	<b>16,331,796</b>	<b>16,501,261</b>	<b>16,285,037</b>	<b>16,194,728</b>	<b>16,064,714</b>	<b>15,963,747</b>	<b>16,102,648</b>	<b>15,694,364</b>	<b>15,837,352</b>	<b>16,191,409</b>	<b>16,125,183</b>
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	789,357	769,357	742,067	704,262	776,179	868,237
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	484,674	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)	(148,340)
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	0	0	0	0	0	0	0	0	0	0	0	0	0
32	<b>TOTAL LIABILITIES</b>	<b>8,027,524</b>	<b>8,817,891</b>	<b>8,491,510</b>	<b>6,835,323</b>	<b>7,633,158</b>	<b>8,522,484</b>	<b>9,425,198</b>	<b>10,175,694</b>	<b>9,632,817</b>	<b>10,466,448</b>	<b>11,323,678</b>	<b>8,203,377</b>	<b>9,057,189</b>	<b>8,970,182</b>
34	<b>ASSETS - LIABILITIES</b>	<b>7,836,657</b>	<b>7,485,389</b>	<b>7,801,356</b>	<b>9,496,473</b>	<b>8,868,103</b>	<b>7,762,553</b>	<b>6,769,530</b>	<b>5,889,020</b>	<b>6,330,930</b>	<b>5,636,200</b>	<b>4,370,686</b>	<b>7,633,975</b>	<b>7,134,220</b>	<b>7,154,992</b>

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



**REPLACEMENT PAGES FOR**  
**VOLUME III, BOOK 3 OF 6**

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1995  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

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

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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)
Line No.	Description	Water Advances For Construction 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	<b>Restated Balance 12/31/91</b>	1,124,796
4	1992 Additions	330,408
5	1992 Adjustments	(6,500)
6	<b>12/31/92 Balance</b>	1,448,704
7	1993 Additions	1,316,618
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	2,765,322
10	1994 Additions	643,349
11	1994 Adjustments	(26,000)
12	<b>12/31/94 Balance</b>	3,382,671
13	1995 Additions	2,221,020
14	1995 Adjustments	0
15	<b>12/31/95 Balance</b>	5,603,691
16	1996 Additions	
17	1996 Adjustments	
18	<b>12/31/96 Balance</b>	

**AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION**

19	Beginning Balance 12/31/94	3,382,671
20	Jan	3,567,756
21	Feb	3,752,841
22	Mar	3,937,926
23	Apr	4,123,011
24	May	4,308,096
25	Jun	4,493,181
26	Jul	4,678,266
27	Aug	4,863,351
28	Sep	5,048,436
29	Oct	5,233,521
30	Nov	5,418,606
31	Ending Balance 12/31/95	5,603,691
32	Average Balance	4,493,181
33	Non-used and Useful Percentage	100.00%
34	Non-used and Useful Amount	4,493,181
35	<b>Company Policy:</b> 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 Construction are recorded and repaid out of future	
37	connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.	

**SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1995**

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

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

Line No.	(1) Description	(2) 1995 WORKING CAPITAL ALLOWANCE			(5) Supporting Schedules
		(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	
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	

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1995  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

**Company: SSU / FPSC Jurisdiction - Uniform Plants**

Docket No.: 950495-WS  
 Schedule Year Ended: 12/31/95  
 Interim  Final   
 Historical  Projected   
 Simple Ave.  13 Month Ave.   
 FPSC Uniform  FPSC Non-uniform  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)
Line No.	Description
1	12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93
2	Utility Adjustments to Beginning Balance
3	<b>Restated Balance 12/31/91</b>
4	1992 Additions
5	1992 Adjustments
6	<b>12/31/92 Balance</b>
7	1993 Additions
8	1993 Adjustments
9	<b>12/31/93 Balance</b>
10	1994 Additions
11	1994 Adjustments
12	<b>12/31/94 Balance</b>
13	1995 Additions
14	1995 Adjustments
15	<b>12/31/95 Balance</b>
16	1996 Additions
17	1996 Adjustments
18	<b>12/31/96 Balance</b>

**AVERAGE BALANCE AND NON-USED 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
26	Jul	3,408,368
27	Aug	3,475,034
28	Sep	3,541,701
29	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
35	<b>Company Policy:</b> 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 Construction are recorded and repaid out of future	
37	connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.	

**SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1995**

Company: **SSU / FPSC Jurisdiction - Uniform Plants**

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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.

FPSC

Schedule: A-17 (W)

Page 1 of 1

Preparer: Vierima

Recap schedules: A-1(W)

Line No.	Description	(1)	(2)	(3)	(4)	(5)
		<b>1995 WORKING CAPITAL ALLOWANCE</b>				
		Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting 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	1,149,274	3,048	1,152,323		

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1995  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

**Company: SSU / FPSC Jurisdiction - Non-Uniform Plants**

Docket No.: 950495-WS  
 Schedule Year Ended: 12/31/95  
 Interim  Final   
 Historical  Projected   
 Simple Ave.  13 Month Ave.   
 FPSC Uniform  FPSC Non-uniform  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)
Line No.	Description	Water Advances For Construction 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	<b>Restated Balance 12/31/91</b>	0
4	1992 Additions	0
5	1992 Adjustments	0
6	<b>12/31/92 Balance</b>	0
7	1993 Additions	587,352
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	587,352
10	1994 Additions	(146,382)
11	1994 Adjustments	0
12	<b>12/31/94 Balance</b>	440,970
13	1995 Additions	1,421,020
14	1995 Adjustments	0
15	<b>12/31/95 Balance</b>	1,861,990
16	1996 Additions	
17	1996 Adjustments	
18	<b>12/31/96 Balance</b>	

**AVERAGE BALANCE AND NON-USED 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

35 **Company 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 Construction are recorded and repaid out of future  
 37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

**SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1995**

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants

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

Interim  Final   
 Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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.

FPSC

Schedule: A-17 (W)

Page 1 of 1

Preparer: Vierima

Recap schedules: A-1(W)

Line No.	Description	(1)	(2)	(3)	(4)	(5)
			<b>1995 WORKING CAPITAL ALLOWANCE</b>			
			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		<u>700,027</u>	<u>0</u>	<u>700,027</u>	

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1995  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: SSU / Charlotte / Deep Creek

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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)
Line No.	Description	Water Advances For Construction 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	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 USEFUL CALCULATION**

19	Beginning Balance 12/31/94	0
20	Jan	0
21	Feb	0
22	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
34	Non-used and Useful Amount	0

35 **Company 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 Construction are recorded and repaid out of future  
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.



**SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1995**

Company: SSU / Charlotte / Deep Creek

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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.

FPSC

Schedule: A-17 (W)

Page 1 of 1

Preparer: Vierima

Recap schedules: A-1(W)

(1)		(2)	(3)	(4)	(5)
		<b>1995 WORKING CAPITAL ALLOWANCE</b>			
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	

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1995  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

**Company:** SSU / Volusia / Enterprise

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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)
Line No.	Description	Water Advances For Construction 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	<b>Restated Balance 12/31/91</b>	0
4	1992 Additions	0
5	1992 Adjustments	0
6	<b>12/31/92 Balance</b>	0
7	1993 Additions	0
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	0
10	1994 Additions	0
11	1994 Adjustments	0
12	<b>12/31/94 Balance</b>	0
13	1995 Additions	0
14	1995 Adjustments	0
15	<b>12/31/95 Balance</b>	0
16	1996 Additions	0
17	1996 Adjustments	0
18	<b>12/31/96 Balance</b>	0

**AVERAGE BALANCE AND NON-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	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	<b>Ending Balance 12/31/95</b>	0
32	Average Balance	0
33	Non-used and Useful Percentage	0
34	Non-used and Useful Amount	0
35	<b>Company Policy:</b> 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 Construction are recorded and repaid out of future	
37	connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.	

**SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1995**

Company: SSU / Volusia / Enterprise

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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.

FPSC

Schedule: A-17 (W)

Page 1 of 1

Preparer: Vierima

Recap schedules: A-1(W)

Line No.	(1) Description	(2)	(3)	(4)	(5)
		<b>1995 WORKING CAPITAL ALLOWANCE</b>			
		Balance 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	<u>6,636</u>	<u>0</u>	<u>6,636</u>	

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1995  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: SSU / Bradford / Geneva Lake Estates  
Docket No.: 950495-WS  
Schedule Year Ended: 12/31/95  
Interim  Final   
Historical  Projected   
Simple Ave.  13 Month Ave.   
FPSC Uniform  FPSC Non-uniform  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)
Line No.	Description	Water Advances For Construction Year-end Balances
1	12/31/81 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	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	0
22	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	
34	Non-used and Useful Amount	0
35	<b>Company Policy:</b> 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 Construction are recorded and repaid out of future	
37	connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.	

**SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1995**

Company: SSU / Bradford / Geneva Lake Estates  
 Docket No.: 950495-WS  
 Schedule Year Ended: 12/31/95  
 Interim  Final   
 Historical  Projected   
 Simple Ave.  13 Month Ave.   
 FPSC Uniform  FPSC Non-uniform  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.

FPSC  
 Schedule: A-17 (W)  
 Page 1 of 1  
 Preparer: Verima  
 Recap schedules: A-1(W)

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

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1995  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

**Company:** SSU / Bradford / Keystone Club Estates

Docket No.: 950495-WS  
Schedule Year Ended: 12/31/95  
Interim  Final   
Historical  Projected   
Simple Ave.  13 Month Ave.   
FPSC Uniform  FPSC Non-uniform  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)
Line No.	Description	Water Advances For Construction 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	<b>Restated Balance 12/31/91</b>	0
4	1992 Additions	0
5	1992 Adjustments	0
6	<b>12/31/92 Balance</b>	0
7	1993 Additions	0
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	0
10	1994 Additions	0
11	1994 Adjustments	0
12	<b>12/31/94 Balance</b>	0
13	1995 Additions	0
14	1995 Adjustments	0
15	<b>12/31/95 Balance</b>	0
16	1996 Additions	0
17	1996 Adjustments	0
18	<b>12/31/96 Balance</b>	0

**AVERAGE BALANCE AND NON-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	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
34	Non-used and Useful Amount	0
35	<b>Company Policy:</b> 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 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		

**SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1995**

Company: SSU / Bradford / Keystone Club Estates

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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.

FPSC

Schedule: A-17 (W)

Page 1 of 1

Preparer: Vierima

Recap schedules: A-1(W)

Line No.	Description	(1)	(2)	(3)	(4)	(5)
			1995 WORKING CAPITAL ALLOWANCE			
			Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses		25,456	0	25,456	B-1(W)
2	Working Capital Percent		12.50%	12.50%	12.50%	
3	Total Working Capital Allowance		<u>3,182</u>	<u>0</u>	<u>3,182</u>	

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1995  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: SSU / Citrus / Lakeside

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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)
Line No.	Description	Water Advances For Construction 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	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	0
22	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	
34	Non-used and Useful Amount	0

35 **Company 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 Construction are recorded and repaid out of future  
 37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.



**SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1995**

Company: SSU / Citrus / Lakeside

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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)
		<b>1995 WORKING CAPITAL ALLOWANCE</b>			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	13,954	0	13,954	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	1,744	0	1,744	

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1995  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: SSU / Lee / Lehigh  
 Docket No.: 950495-WS  
 Schedule Year Ended: 12/31/95  
 Interim  Final   
 Historical  Projected   
 Simple Ave.  13 Month Ave.   
 FPSC Uniform  FPSC Non-uniform  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)
Line No.	Description	Water Advances For Construction 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	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	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
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

35 **Company 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 Construction are recorded and repaid out of future  
 37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

**SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1995**

Company: SSU / Lee / Lehigh

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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.

FPSC

Schedule: A-17 (W)

Page 1 of 1

Preparer: Vierima

Recap schedules: A-1(W)

(1)		(2)	(3)	(4)	(5)
		1995 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility 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	

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1995  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: **SSU / Collier / Marco Island**

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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)
Line No.	Description	Water Advances For Construction Year-end Balances
1	<b>09/30/91 Balance Per Order No. PSC 93-1023-FOF-WS Dated 7/12/93</b>	0
2	Utility Adjustments to Beginning Balance	0
3	<b>Restated Balance 12/31/91</b>	0
4	1992 Additions	0
5	1992 Adjustments	0
6	<b>12/31/92 Balance</b>	0
7	1993 Additions	0
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	0
10	1994 Additions	0
11	1994 Adjustments	0
12	<b>12/31/94 Balance</b>	0
13	1995 Additions	0
14	1995 Adjustments	0
15	<b>12/31/95 Balance</b>	0
16	1996 Additions	
17	1996 Adjustments	
18	<b>12/31/96 Balance</b>	

**AVERAGE BALANCE AND NON-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	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	
34	Non-used and Useful Amount	0
35	<b>Company Policy:</b> 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 Construction are recorded and repaid out of future	
37	connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.	

**SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1995**

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

FPSC  
 Schedule: A-17 (W)  
 Page 1 of 1  
 Preparer: Vierma  
 Recap schedules: A-1(W)

(1)		(2)	(3)	(4)	(5)
		<b>1995 WORKING CAPITAL ALLOWANCE</b>			
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	

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1995  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: **SSU / St. Johns / Palm Valley**  
 Docket No.: 950495-WS  
 Schedule Year Ended: 12/31/95  
 Interim  Final   
 Historical  Projected   
 Simple Ave.  13 Month Ave.   
 FPSC Uniform  FPSC Non-uniform  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)
Line No.	Description	Water Advances For Construction Year-end Balances
1	<b>12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93</b>	0
2	Utility Adjustments to Beginning Balance	0
3	<b>Restated Balance 12/31/91</b>	0
4	1992 Additions	0
5	1992 Adjustments	0
6	<b>12/31/92 Balance</b>	0
7	1993 Additions	0
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	0
10	1994 Additions	0
11	1994 Adjustments	0
12	<b>12/31/94 Balance</b>	0
13	1995 Additions	0
14	1995 Adjustments	0
15	<b>12/31/95 Balance</b>	0
16	1996 Additions	0
17	1996 Adjustments	0
18	<b>12/31/96 Balance</b>	0

**AVERAGE BALANCE AND NON-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	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
34	Non-used and Useful Amount	0

35 **Company 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 Construction are recorded and repaid out of future  
 37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

**SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1995**

Company: SSU / St. Johns / Palm Valley

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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.

FPSC

Schedule: A-17 (W)

Page 1 of 1

Preparer: Vierma

Recap schedules: A-1(W)

Line No.	(1) Description	(2) 1995 WORKING CAPITAL ALLOWANCE			(5) Supporting Schedules
		(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	
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	

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1995  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

**Company:** SSU / St. Johns / Remington Forest  
**Docket No.:** 950495-WS  
**Schedule Year Ended:** 12/31/95  
 Interim  Final   
 Historical  Projected   
 Simple Ave.  13 Month Ave.   
 FPSC Uniform  FPSC Non-uniform  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)
Line No.	Description	Water Advances For Construction Year-end Balances
1	12/31/91 Balance Per Order No. 83-0423 Dated 3/22/93	0
2	Utility Adjustments to Beginning Balance	0
3	<b>Restated Balance 12/31/91</b>	0
4	1992 Additions	0
5	1992 Adjustments	0
6	<b>12/31/92 Balance</b>	0
7	1993 Additions	0
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	0
10	1994 Additions	0
11	1994 Adjustments	0
12	<b>12/31/94 Balance</b>	0
13	1995 Additions	0
14	1995 Adjustments	0
15	<b>12/31/95 Balance</b>	0
16	1996 Additions	0
17	1996 Adjustments	0
18	<b>12/31/96 Balance</b>	0

**AVERAGE BALANCE AND NON-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	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
34	Non-used and Useful Amount	0
35	<b>Company Policy:</b> 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 Construction are recorded and repaid out of future	
37	connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.	



**SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1995**

Company: **SSU / St. Johns / Remington Forest**

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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.

FPSC

Schedule: A-17 (W)

Page 1 of 1

Preparer: Vierima

Recap schedules: A-1(W)

Line No.	(1) Description	(2) 1995 WORKING CAPITAL ALLOWANCE			(5) Supporting Schedules
		(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	
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	

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1995  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

**Company:** SSU / Citrus / Spring Gardens

Docket No.: 950495-W5

Schedule Year Ended: 12/31/95

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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)
Line No.	Description	Water Advances For Construction 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	<b>Restated Balance 12/31/91</b>	0
4	1992 Additions	0
5	1992 Adjustments	0
6	<b>12/31/92 Balance</b>	0
7	1993 Additions	0
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	0
10	1994 Additions	0
11	1994 Adjustments	0
12	<b>12/31/94 Balance</b>	0
13	1995 Additions	0
14	1995 Adjustments	0
15	<b>12/31/95 Balance</b>	0
16	1996 Additions	
17	1996 Adjustments	
18	<b>12/31/96 Balance</b>	

**AVERAGE BALANCE AND NON-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	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	
34	Non-used and Useful Amount	0

35 **Company 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 Construction are recorded and repaid out of future  
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

**SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1995**

Company: **SSU / Citrus / Spring Gardens**

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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.

FPSC

Schedule: A-17 (W)

Page 1 of 1

Preparer: Vierima

Recap schedules: A-1(W)

Line No.	Description	(1)	(2)	(3)	(4)	(5)
			1995 WORKING CAPITAL ALLOWANCE			
			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	

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1995  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: **SSU / Lake / Valencia Terrace**

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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)
Line No.	Description	Water Advances For Construction 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	<b>Restated Balance 12/31/91</b>	0
4	1992 Additions	0
5	1992 Adjustments	0
6	<b>12/31/92 Balance</b>	0
7	1993 Additions	0
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	0
10	1994 Additions	0
11	1994 Adjustments	0
12	<b>12/31/94 Balance</b>	0
13	1995 Additions	0
14	1995 Adjustments	0
15	<b>12/31/95 Balance</b>	0
16	1996 Additions	0
17	1996 Adjustments	0
18	<b>12/31/96 Balance</b>	0

**AVERAGE BALANCE AND NON-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	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
34	Non-used and Useful Amount	0
35	<b>Company Policy:</b> 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 Construction are recorded and repaid out of future	
37	connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.	

**SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1995**

Company: **SSU / Lake / Valencia Terrace**

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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.

FPSC

Schedule: A-17 (W)

Page 1 of 1

Preparer: Vierima

Recap schedules: A-1(W)

Line No.	(1) Description	(2) 1995 WORKING CAPITAL ALLOWANCE			(5) Supporting Schedules
		(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	
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**

**SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1995  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: SSU / FPSC Jurisdiction - All Plants

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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)
Line No.	Description	Sewer Advances For Construction 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	<b>Restated Balance 12/31/91</b>	346,297
4	1992 Additions	(18,865)
5	1992 Adjustments	0
6	<b>12/31/92 Balance</b>	327,432
7	1993 Additions	434,251
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	761,683
10	1994 Additions	326,691
11	1994 Adjustments	0
12	<b>12/31/94 Balance</b>	1,088,374
13	1995 Additions	625,010
14	1995 Adjustments	0
15	<b>12/31/95 Balance</b>	1,713,384
16	1996 Additions	
17	1996 Adjustments	
18	<b>12/31/96 Balance</b>	

**AVERAGE BALANCE AND NON-USED AND USEFUL 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
23	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
33	Non-used and Useful Percentage	86.68%
34	Non-used and Useful Amount	1,214,270

35 **Company 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 Construction are recorded and repaid out of future  
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 / FPSC Jurisdiction - All Plants  
 Docket No.: 950495-WS  
 Schedule Year Ended: 12/31/95  
 Interim  Final   
 Historical  Projected   
 Simple Ave.  13 Month Ave.   
 FPSC Uniform  FPSC Non-uniform  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: Verima  
 Recap schedules: A-2(S)

Line No.	(1) Description	(2) 1995 WORKING CAPITAL ALLOWANCE			(5) Supporting Schedules
		(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	
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	



**SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1995  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

**Company: SSU / FPSC Jurisdiction - Uniform Plants**

Docket No.: 950495-WS  
Schedule Year Ended: 12/31/95  
Interim  Final   
Historical  Projected   
Simple Ave.  13 Month Ave.   
FPSC Uniform  FPSC Non-uniform  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)
Line No.	Sewer Advances For Construction 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	(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
20 Jan	244,578
21 Feb	241,540
22 Mar	238,503
23 Apr	235,465
24 May	232,428
25 Jun	229,390
26 Jul	226,353
27 Aug	223,315
28 Sep	220,278
29 Oct	217,240
30 Nov	214,203
31 Ending Balance 12/31/95	211,165
32 Average Balance	229,390
33 Non-used and Useful Percentage	18.65%
34 Non-used and Useful Amount	42,781
35 <b>Company Policy:</b> 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 Construction are recorded and repaid out of future	
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 / FPSC Jurisdiction - Uniform Plants

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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: Verima

Recap schedules: A-2(S)

Line No.	(1) Description	(2)	(3)	(4)	(5)
		<b>1995 WORKING CAPITAL ALLOWANCE</b>			
		Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	6,919,531	0	6,919,531	B-2(S)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	<u>864,944</u>	<u>0</u>	<u>864,944</u>	

**SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1995  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

**Company: SSU / FPSC Jurisdiction - Non-Uniform Plants**

Docket No.: 950495-WS  
 Schedule Year Ended: 12/31/95  
 Interim  Final   
 Historical  Projected   
 Simple Ave.  13 Month Ave.   
 FPSC Uniform  FPSC Non-uniform  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)
Line No.	Sewer Advances For Construction Year-end Balances
1 <b>12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93</b>	0
2 Utility Adjustments to Beginning Balance	0
3 <b>Restated Balance 12/31/91</b>	0
4 1992 Additions	0
5 1992 Adjustments	0
6 <b>12/31/92 Balance</b>	0
7 1993 Additions	475,795
8 1993 Adjustments	0
9 <b>12/31/93 Balance</b>	475,795
10 1994 Additions	364,964
11 1994 Adjustments	0
12 <b>12/31/94 Balance</b>	840,759
13 1995 Additions	661,460
14 1995 Adjustments	0
15 <b>12/31/95 Balance</b>	1,502,219
16 1996 Additions	_____
17 1996 Adjustments	_____
18 <b>12/31/96 Balance</b>	=====

**AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION**

19 Beginning Balance 12/31/94	840,759
20 Jan	840,759
21 Feb	840,759
22 Mar	1,006,123
23 Apr	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 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 Construction are recorded and repaid out of future  
 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 / FPSC Jurisdiction - Non-Uniform Plants**

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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: Vienma

Recap schedules: A-2(S)

Line No.	Description	(1)	(2)	(3)	(4)	(5)
			1995 WORKING CAPITAL ALLOWANCE			
			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	

**SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1995  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: SSU / Charlotte / Deep Creek

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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)
Line No.	Sewer Advances For Construction Year-end Balances
1	0
2	0
3	0
4	0
5	0
6	0
7	0
8	0
9	0
10	0
11	0
12	0
13	0
14	0
15	0
16	0
17	0
18	0

**AVERAGE BALANCE AND NON-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	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 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 Construction are recorded and repaid out of future  
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 / Charlotte / Deep Creek

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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)

Line No.	Description	(1)	(2)	(3)	(4)	(5)
			1995 WORKING CAPITAL ALLOWANCE			
			Balance 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	

**SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1995  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: SSU / Volusia / Enterprise

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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)
Line No.	Sewer Advances For Construction Year-end Balances
1	0
2	0
3	0
4	0
5	0
6	0
7	0
8	0
9	0
10	0
11	0
12	0
13	0
14	0
15	0
16	0
17	0
18	0

**AVERAGE BALANCE AND NON-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	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 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 Construction are recorded and repaid out of future  
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 / Volusia / Enterprise**

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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: Verima

Recap schedules: A-2(S)

Line No.	(1) Description	(2)	(3)	(4)	(5)
		1995 WORKING CAPITAL ALLOWANCE			
		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	



**SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1995  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: **SSU / Collier / Marco Island**

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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)
Line No.	Description		Sewer Advances For Construction 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	<b>Restated Balance 12/31/91</b>		0
4	1992 Additions		0
5	1992 Adjustments		0
6	<b>12/31/92 Balance</b>		0
7	1993 Additions		0
8	1993 Adjustments		0
9	<b>12/31/93 Balance</b>		0
10	1994 Additions		0
11	1994 Adjustments		0
12	<b>12/31/94 Balance</b>		0
13	1995 Additions		0
14	1995 Adjustments		0
15	<b>12/31/95 Balance</b>		0
16	1996 Additions		0
17	1996 Adjustments		0
18	<b>12/31/96 Balance</b>		0

**AVERAGE BALANCE AND NON-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	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	<b>Company Policy:</b> 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 Construction are recorded and repaid out of future	
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 / Collier / Marco Island  
 Docket No.: 950495-WS  
 Schedule Year Ended: 12/31/95  
 Interim  Final   
 Historical  Projected   
 Simple Ave.  13 Month Ave.   
 FPSC Uniform  FPSC Non-uniform  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)

Line No.	(1) Description	(2) 1995 WORKING CAPITAL ALLOWANCE			(5) Supporting Schedules
		(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	
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	

**SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1995  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: SSU / Citrus / Spring Gardens

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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)
Line No.	Description	Sewer Advances For Construction 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	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	0
22	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 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 Construction are recorded and repaid out of future  
 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 / Citrus / Spring Gardens  
 Docket No.: 950495-WS  
 Schedule Year Ended: 12/31/95  
 Interim  Final   
 Historical  Projected   
 Simple Ave.  13 Month Ave.   
 FPSC Uniform  FPSC Non-uniform  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: Verima  
 Recap schedules: A-2(S)

Line No.	(1) Description	(2) 1995 WORKING CAPITAL ALLOWANCE			(5) Supporting Schedules
		(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	
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	

**SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1995  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: SSU / St. Lucie / Tropical Isles

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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)
Line No.	Sewer Advances For Construction 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	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 USEFUL CALCULATION**

19 Beginning Balance 12/31/94	0
20 Jan	0
21 Feb	0
22 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 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 Construction are recorded and repaid out of future  
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 / St. Lucie / Tropical Isles  
 Docket No.: 950495-WS  
 Schedule Year Ended: 12/31/95  
 Interim  Final   
 Historical  Projected   
 Simple Ave.  13 Month Ave.   
 FPSC Uniform  FPSC Non-uniform  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)

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

**SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1995  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: SSU / Lake / Valencia Terrace  
 Docket No.: 950495-WS  
 Schedule Year Ended: 12/31/95  
 Interim  Final   
 Historical  Projected   
 Simple Ave.  13 Month Ave.   
 FPSC Uniform  FPSC Non-uniform  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)
Line No.	Description	Sewer Advances For Construction 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	<b>Restated Balance 12/31/91</b>	0
4	1992 Additions	0
5	1992 Adjustments	0
6	<b>12/31/92 Balance</b>	0
7	1993 Additions	0
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	0
10	1994 Additions	0
11	1994 Adjustments	0
12	<b>12/31/94 Balance</b>	0
13	1995 Additions	0
14	1995 Adjustments	0
15	<b>12/31/95 Balance</b>	0
16	1996 Additions	0
17	1996 Adjustments	0
18	<b>12/31/96 Balance</b>	0

**AVERAGE BALANCE AND NON-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	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 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 Construction are recorded and repaid out of future  
 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 / Lake / Valencia Terrace  
 Docket No.: 950495-WS  
 Schedule Year Ended: 12/31/95  
 Interim  Final   
 Historical  Projected   
 Simple Ave.  13 Month Ave.   
 FPSC Uniform  FPSC Non-uniform  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: Vienma  
 Recap schedules: A-2(S)

Line No.	(1) Description	(2) 1995 WORKING CAPITAL ALLOWANCE			(5) Supporting Schedules
		(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	
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**

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1994  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

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

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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 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)
Line No.	Water Advances For Construction Year-end Balances
1	464,101
2	660,695
3	1,124,796
4	330,408
5	(6,500)
6	1,448,704
7	1,316,618
8	0
9	2,765,322
10	643,349
11	(26,000)
12	3,382,671
13	
14	
15	
16	
17	
18	

**AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION**

19	Beginning Balance 12/31/93	2,765,322
20	Jan	2,765,322
21	Feb	2,827,388
22	Mar	2,802,507
23	Apr	2,850,163
24	May	3,013,733
25	Jun	3,088,800
26	Jul	3,163,857
27	Aug	3,164,822
28	Sep	3,164,822
29	Oct	3,218,055
30	Nov	3,307,349
31	Ending Balance 12/31/94	3,382,669
32	Average Balance	3,073,997
33	Non-used and Useful Percentage	100.00%
34	Non-used and Useful Amount	3,073,997
35	<b>Company Policy:</b> 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 Construction are recorded and repaid out of future	
37	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.

**SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1994**

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

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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.

**FPSC**

Schedule: A-17 (W)

Page 1 of 1

Preparer: Vierima

Recap schedules: A-1(W)

(1)		(2)	(3)	(4)	(5)
		<b>1994 WORKING CAPITAL ALLOWANCE</b>			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	13,964,042	24,387	13,988,429	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	<u>1,745,506</u>	<u>3,048</u>	<u>1,748,555</u>	

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1994  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

**Company: SSU / FPSC Jurisdiction - Uniform Plants**

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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)
Line No.	Description	Water Advances For Construction 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	<b>Restated Balance 12/31/91</b>	<b>1,124,796</b>
4	1992 Additions	330,408
5	1992 Adjustments	(6,500)
6	<b>12/31/92 Balance</b>	<b>1,448,704</b>
7	1993 Additions	729,266
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	<b>2,177,970</b>
10	1994 Additions	789,731
11	1994 Adjustments	(26,000)
12	<b>12/31/94 Balance</b>	<b>2,941,701</b>
13	1995 Additions	
14	1995 Adjustments	
15	<b>12/31/95 Balance</b>	
16	1996 Additions	
17	1996 Adjustments	
18	<b>12/31/96 Balance</b>	

**AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION**

19	Beginning Balance 12/31/93	2,177,970
20	Jan	2,177,970
21	Feb	2,240,036
22	Mar	2,240,036
23	Apr	2,303,318
24	May	2,466,888
25	Jun	2,541,955
26	Jul	2,617,012
27	Aug	2,634,602
28	Sep	2,634,602
29	Oct	2,687,835
30	Nov	2,777,129
31	Ending Balance 12/31/94	2,941,699
32	Average Balance	2,559,836
33	Non-used and Useful Percentage	100.00%
34	Non-used and Useful Amount	2,559,836
35	<b>Company Policy:</b> 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 Construction are recorded and repaid out of future	
37	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.

**SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1994**

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

**FPSC**  
 Schedule: A-17 (W)  
 Page 1 of 1  
 Preparer: Vierima  
 Recap schedules: A-1(W)

Line No.	Description	(1)	(2)	(3)	(4)	(5)
			<b>1994 WORKING CAPITAL ALLOWANCE</b>			
		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		

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1994  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

**Company: SSU / FPSC Jurisdiction - Non-Uniform Plants**

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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)

Line No.	Description	(1)	(2)
			Water Advances For Construction 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	<b>Restated Balance 12/31/91</b>		0
4	1992 Additions		0
5	1992 Adjustments		0
6	<b>12/31/92 Balance</b>		0
7	1993 Additions		587,352
8	1993 Adjustments		0
9	<b>12/31/93 Balance</b>		587,352
10	1994 Additions		(146,382)
11	1994 Adjustments		0
12	<b>12/31/94 Balance</b>		440,970
13	1995 Additions		
14	1995 Adjustments		
15	<b>12/31/95 Balance</b>		
16	1996 Additions		
17	1996 Adjustments		
18	<b>12/31/96 Balance</b>		

**AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION**

19	Beginning Balance 12/31/93	587,352
20	Jan	587,352
21	Feb	587,352
22	Mar	562,471
23	Apr	546,845
24	May	546,845
25	Jun	546,845
26	Jul	546,845
27	Aug	530,220
28	Sep	530,220
29	Oct	530,220
30	Nov	530,220
31	Ending Balance 12/31/94	440,970
32	Average Balance	514,161
33	Non-used and Useful Percentage	100.00%
34	Non-used and Useful Amount	514,161
35	<b>Company Policy:</b> 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 Construction are recorded and repaid out of future	
37	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.

**SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1994**

**Company: SSU / FPSC Jurisdiction - Non-Uniform Plants**

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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.

**FPSC**

Schedule: A-17 (W)

Page 1 of 1

Preparer: Vierima

Recap schedules: A-1(W)

Line No.	Description	(1)	(2)	(3)	(4)	(5)
		<b>1994 WORKING CAPITAL ALLOWANCE</b>				
		Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules	
1	Total Operation and Maintenance Expenses	5,182,905	0	5,182,905	B-1(W)	
2	Working Capital Percent	12.50%	12.50%	12.50%		
3	Total Working Capital Allowance	<u>647,864</u>	<u>0</u>	<u>647,864</u>		

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1994  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: SSU / Charlotte / Deep Creek

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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)
Line No.	Description	Water Advances For Construction 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	<b>Restated Balance 12/31/91</b>	0
4	1992 Additions	0
5	1992 Adjustments	0
6	<b>12/31/92 Balance</b>	0
7	1993 Additions	0
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	0
10	1994 Additions	0
11	1994 Adjustments	0
12	<b>12/31/94 Balance</b>	0
13	1995 Additions	0
14	1995 Adjustments	0
15	<b>12/31/95 Balance</b>	0
16	1996 Additions	0
17	1996 Adjustments	0
18	<b>12/31/96 Balance</b>	0

**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	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 **Company 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 Construction are recorded and repaid out of future  
 37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.



**SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1994**

Company: **SSU / Charlotte / Deep Creek**

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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.

FPSC

Schedule: A-17 (W)

Page 1 of 1

Preparer: Vierima

Recap schedules: A-1(W)

Line No.	Description	(1)	(2)	(3)	(4)	(5)
			1994 WORKING CAPITAL ALLOWANCE			
		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		

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1994  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: SSU / Volusia / Enterprise

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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)

Line No.	Description	(1)	(2)
			Water Advances For Construction 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	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 **Company 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 Construction are recorded and repaid out of future  
 37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

**SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1994**

**Company: SSU / Volusia / Enterprise**

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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.

**FPSC**

Schedule: A-17 (W)

Page 1 of 1

Preparer: Vierima

Recap schedules: A-1(W)

Line No.	Description	(1)	(2)	(3)	(4)	(5)
			1994 WORKING CAPITAL ALLOWANCE			
		Balance Per Books	Utility Adjustments	Adjusted Utility 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		

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1994  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: **SSU / Bradford / Geneva Lake Estates**  
 Docket No.: 950495-WS  
 Schedule Year Ended: 12/31/94  
 Interim  Final   
 Historical  Projected   
 Simple Ave.  13 Month Ave.   
 FPSC Uniform  FPSC Non-uniform  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)
Line No.	Description	Water Advances For Construction Year-end Balances
1	<b>12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93</b>	0
2	Utility Adjustments to Beginning Balance	0
3	<b>Restated Balance 12/31/91</b>	0
4	1992 Additions	0
5	1992 Adjustments	0
6	<b>12/31/92 Balance</b>	0
7	1993 Additions	0
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	0
10	1994 Additions	0
11	1994 Adjustments	0
12	<b>12/31/94 Balance</b>	0
13	1995 Additions	0
14	1995 Adjustments	0
15	<b>12/31/95 Balance</b>	0
16	1996 Additions	0
17	1996 Adjustments	0
18	<b>12/31/96 Balance</b>	0

**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	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	<b>Company Policy:</b> 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 Construction are recorded and repaid out of future	
37	connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.	

**SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1994**

**Company: SSU / Bradford / Geneva Lake Estates**

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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.

**FPSC**

Schedule: A-17 (W)

Page 1 of 1

Preparer: Vierima

Recap schedules: A-1(W)

Line No.	Description	(1)	(2)	(3)	(4)	(5)
		<b>1994 WORKING CAPITAL ALLOWANCE</b>				
		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		

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1994  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: **SSU / Bradford / Keystone Club Estates**

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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)
Line No.	Description	Water Advances For Construction 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	<b>Restated Balance 12/31/91</b>	0
4	1992 Additions	0
5	1992 Adjustments	0
6	<b>12/31/92 Balance</b>	0
7	1993 Additions	0
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	0
10	1994 Additions	0
11	1994 Adjustments	0
12	<b>12/31/94 Balance</b>	0
13	1995 Additions	0
14	1995 Adjustments	0
15	<b>12/31/95 Balance</b>	0
16	1996 Additions	0
17	1996 Adjustments	0
18	<b>12/31/96 Balance</b>	0

**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	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	<b>Ending Balance 12/31/94</b>	0
32	Average Balance	0
33	Non-used and Useful Percentage	0.00%
34	Non-used and Useful Amount	0
35	<b>Company Policy:</b> 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 Construction are recorded and repaid out of future	
37	connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.	

**SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1994**

**Company: SSU / Bradford / Keystone Club Estates**

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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.

**FPSC**

Schedule: A-17 (W)

Page 1 of 1

Preparer: Vierima

Recap schedules: A-1(W)

Line No.	(1) Description	(2) (3) (4) 1994 WORKING CAPITAL ALLOWANCE			(5) Supporting Schedules
		Balance Per Books	Utility Adjustments	Adjusted Utility Balance	
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	

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1994  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: SSU / Lee / Lehigh  
 Docket No.: 950495-WS  
 Schedule Year Ended: 12/31/94  
 Interim  Final   
 Historical  Projected   
 Simple Ave.  13 Month Ave.   
 FPSC Uniform  FPSC Non-uniform  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)
Line No.	Description	Water Advances For Construction 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	<b>Restated Balance 12/31/91</b>	0
4	1992 Additions	0
5	1992 Adjustments	0
6	<b>12/31/92 Balance</b>	0
7	1993 Additions	587,352
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	587,352
10	1994 Additions	(146,382)
11	1994 Adjustments	0
12	<b>12/31/94 Balance</b>	440,970
13	1995 Additions	
14	1995 Adjustments	
15	<b>12/31/95 Balance</b>	
16	1996 Additions	
17	1996 Adjustments	
18	<b>12/31/96 Balance</b>	

**AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION**

19	Beginning Balance 12/31/93	587,352
20	Jan	587,352
21	Feb	587,352
22	Mar	562,471
23	Apr	546,845
24	May	546,845
25	Jun	546,845
26	Jul	546,845
27	Aug	530,220
28	Sep	530,220
29	Oct	530,220
30	Nov	530,220
31	Ending Balance 12/31/94	440,970
32	Average Balance	514,161
33	Non-used and Useful Percentage	100.00%
34	Non-used and Useful Amount	514,161
35	<b>Company Policy:</b> 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 Construction are recorded and repaid out of future	
37	connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.	



**SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1994**

Company: SSU / Lee / Lehigh

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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.

FPSC

Schedule: A-17 (W)

Page 1 of 1

Preparer: Vierima

Recap schedules: A-1(W)

(1)		(2)	(3)	(4)	(5)
		<b>1994 WORKING CAPITAL ALLOWANCE</b>			
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	

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1994  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: SSU / Collier / Marco Island

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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)
Line No.	Description	Water Advances For Construction 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	<b>Restated Balance 12/31/91</b>	0
4	1992 Additions	0
5	1992 Adjustments	0
6	<b>12/31/92 Balance</b>	0
7	1993 Additions	0
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	0
10	1994 Additions	0
11	1994 Adjustments	0
12	<b>12/31/94 Balance</b>	0
13	1995 Additions	
14	1995 Adjustments	
15	<b>12/31/95 Balance</b>	
16	1996 Additions	
17	1996 Adjustments	
18	<b>12/31/96 Balance</b>	

**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	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	<b>Company Policy:</b> 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 Construction are recorded and repaid out of future	
37	connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.	

**SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1994**

Company: **SSU / Collier / Marco Island**

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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.

FPSC

Schedule: A-17 (W)

Page 1 of 1

Preparer: Vierima

Recap schedules: A-1(W)

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

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1994  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: SSU / St. Johns / Palm Valley

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim  Final

Historical  Projected

Simple Av.  13 Month Av.

FPSC Uniform  FPSC Non-uniform  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)
Line No.	Description	Water Advances For Construction 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	<b>Restated Balance 12/31/91</b>	0
4	1992 Additions	0
5	1992 Adjustments	0
6	<b>12/31/92 Balance</b>	0
7	1993 Additions	0
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	0
10	1994 Additions	0
11	1994 Adjustments	0
12	<b>12/31/94 Balance</b>	0
13	1995 Additions	0
14	1995 Adjustments	0
15	<b>12/31/95 Balance</b>	0
16	1996 Additions	0
17	1996 Adjustments	0
18	<b>12/31/96 Balance</b>	0

**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	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 **Company 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 Construction are recorded and repaid out of future  
 37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.

**SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1994**

Company: **SSU / St. Johns / Palm Valley**  
 Docket No.: 950495-WS  
 Schedule Year Ended: 12/31/94  
 Interim  Final   
 Historical  Projected   
 Simple Ave.  13 Month Ave.   
 FPSC Uniform  FPSC Non-uniform  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.

**FPSC**  
 Schedule: A-17 (W)  
 Page 1 of 1  
 Preparer: Vierima  
 Recap schedules: A-1(W)

(1)		(2)	(3)	(4)	(5)
		<b>1994 WORKING CAPITAL ALLOWANCE</b>			
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	<u>4,885</u>	<u>0</u>	<u>4,885</u>	

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1994  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: SSU / St. Johns / Remington Forest

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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)
Line No.	Description	Water Advances For Construction 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	<b>Restated Balance 12/31/91</b>	0
4	1992 Additions	0
5	1992 Adjustments	0
6	<b>12/31/92 Balance</b>	0
7	1993 Additions	0
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	0
10	1994 Additions	0
11	1994 Adjustments	0
12	<b>12/31/94 Balance</b>	0
13	1995 Additions	0
14	1995 Adjustments	0
15	<b>12/31/95 Balance</b>	0
16	1996 Additions	0
17	1996 Adjustments	0
18	<b>12/31/96 Balance</b>	0

**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	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	<b>Company Policy:</b> 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 Construction are recorded and repaid out of future	
37	connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.	

**SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1994**

Company: SSU / St. Johns / Remington Forest  
 Docket No.: 950495-WS  
 Schedule Year Ended: 12/31/94  
 Interim  Final   
 Historical  Projected   
 Simple Ave.  13 Month Ave.   
 FPSC Uniform  FPSC Non-uniform  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.

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

(1)		(2)	(3)	(4)	(5)
		<b>1994 WORKING CAPITAL ALLOWANCE</b>			
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**



**SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1994  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

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

Docket No.: 950495-WS  
 Schedule Year Ended: 12/31/94  
 Interim  Final   
 Historical  Projected   
 Simple Ave.  13 Month Ave.   
 FPSC Uniform  FPSC Non-uniform  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)
Line No.	Description	Sewer Advances For Construction 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	<b>Restated Balance 12/31/91</b>	<b>346,297</b>
4	1992 Additions	(18,865)
5	1992 Adjustments	0
6	<b>12/31/92 Balance</b>	<b>327,432</b>
7	1993 Additions	434,251
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	<b>761,683</b>
10	1994 Additions	326,691
11	1994 Adjustments	0
12	<b>12/31/94 Balance</b>	<b>1,088,374</b>
13	1995 Additions	
14	1995 Adjustments	
15	<b>12/31/95 Balance</b>	
16	1996 Additions	
17	1996 Adjustments	
18	<b>12/31/96 Balance</b>	

**AVERAGE BALANCE AND NON-USED 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	Nov	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

35 **Company 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 Construction are recorded and repaid out of future  
 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 - 1994**

Company: SSU / FPSC Jurisdiction - All Plants

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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)

Line No.	Description	(1)	(2)	(3)	(4)	(5)
			<b>1994 WORKING CAPITAL ALLOWANCE</b>			
			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		<u>1,207,982</u>	<u>0</u>	<u>1,207,982</u>	

**SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1994  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

**Company: SSU / FPSC Jurisdiction - Uniform Plants**

Docket No.: 950495-WS  
 Schedule Year Ended: 12/31/94  
 Interim  Final   
 Historical  Projected   
 Simple Ave.  13 Month Ave.   
 FPSC Uniform  FPSC Non-uniform  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)
Line No.	Description	Sewer Advances For Construction 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	<b>Restated Balance 12/31/91</b>	346,297
4	1992 Additions	(18,865)
5	1992 Adjustments	0
6	<b>12/31/92 Balance</b>	327,432
7	1993 Additions	(41,544)
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	285,888
10	1994 Additions	(38,273)
11	1994 Adjustments	0
12	<b>12/31/94 Balance</b>	247,615
13	1995 Additions	
14	1995 Adjustments	
15	<b>12/31/95 Balance</b>	
16	1996 Additions	
17	1996 Adjustments	
18	<b>12/31/96 Balance</b>	

**AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION**

19	Beginning Balance 12/31/93	285,888
20	Jan	284,692
21	Feb	282,981
22	Mar	281,707
23	Apr	279,527
24	May	277,294
25	Jun	275,321
26	Jul	273,488
27	Aug	270,253
28	Sep	268,117
29	Oct	265,839
30	Nov	250,441
31	Ending Balance 12/31/94	247,615
32	Average Balance	266,752
33	Non-used and Useful Percentage	23.86%
34	Non-used and Useful Amount	63,647
35	<b>Company Policy:</b> SSU either constructs facilities and bills Topeka Group for the cost thereof or a related company (Lehigh Acquisition Corporation)	
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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 - 1994**

**- Company: SSU / FPSC Jurisdiction - Uniform Plants**

Docket No.: 950495-WS  
 Schedule Year Ended: 12/31/94  
 Interim  Final   
 Historical  Projected   
 Simple Ave.  13 Month Ave.   
 FPSC Uniform  FPSC Non-uniform  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)
		<b>1994 WORKING CAPITAL ALLOWANCE</b>			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting 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	

**SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1994  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

**Company: SSU / FPSC Jurisdiction - Non-Uniform Plants**

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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)
Line No.	Description	Sewer Advances For Construction 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	<b>Restated Balance 12/31/91</b>	0
4	1992 Additions	0
5	1992 Adjustments	0
6	<b>12/31/92 Balance</b>	0
7	1993 Additions	475,795
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	475,795
10	1994 Additions	364,964
11	1994 Adjustments	0
12	<b>12/31/94 Balance</b>	840,759
13	1995 Additions	
14	1995 Adjustments	
15	<b>12/31/95 Balance</b>	
16	1996 Additions	
17	1996 Adjustments	
18	<b>12/31/96 Balance</b>	

**AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION**

19	Beginning Balance 12/31/93	475,795
20	Jan	475,795
21	Feb	475,795
22	Mar	423,875
23	Apr	391,763
24	May	391,763
25	Jun	391,763
26	Ju	391,793
27	Aug	356,989
28	Sep	356,989
29	Oct	356,989
30	Nov	356,989
31	Ending Balance 12/31/94	840,758
32	Average Balance	658,277
33	Non-used and Useful Percentage	100.00%
34	Non-used and Useful Amount	658,277

35 **Company 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 Construction are recorded and repaid out of future  
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 - 1994**

**Company: SSU / FPSC Jurisdiction - Non-Uniform Plants**

Docket No.: 950495-WS  
 Schedule Year Ended: 12/31/94  
 Interim  Final   
 Historical  Projected   
 Simple Ave.  13 Month Ave.   
 FPSC Uniform  FPSC Non-uniform  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: Vierma  
 Recap schedules: A-2(S)

		(1)	(2)	(3)	(4)	(5)
		<b>1994 WORKING CAPITAL ALLOWANCE</b>				
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules	
1	Total Operation and Maintenance Expenses	3,368,893	0	3,368,893	B-2(S)	
2	Working Capital Percent	12.50%	12.50%	12.50%		
3	Total Working Capital Allowance	<u>421,111</u>	<u>0</u>	<u>421,111</u>		

**SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1994  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

**Company:** SSU / Charlotte / Deep Creek  
**Docket No.:** 950495-WS  
**Schedule Year Ended:** 12/31/94  
 Interim  Final   
 Historical  Projected   
 Simple Ave.  13 Month Ave.   
 FPSC Uniform  FPSC Non-uniform  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)
Line No.	Sewer Advances For Construction Year-end Balances
1 <b>12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93</b>	0
2 Utility Adjustments to Beginning Balance	0
3 <b>Restated Balance 12/31/91</b>	0
4 1992 Additions	
5 1992 Adjustments	
6 <b>12/31/92 Balance</b>	0
7 1993 Additions	
8 1993 Adjustments	
9 <b>12/31/93 Balance</b>	0
10 1994 Additions	
11 1994 Adjustments	
12 <b>12/31/94 Balance</b>	0
13 1995 Additions	
14 1995 Adjustments	
15 <b>12/31/95 Balance</b>	
16 1996 Additions	
17 1996 Adjustments	
18 <b>12/31/96 Balance</b>	

**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

35 **Company 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 Construction are recorded and repaid out of future  
 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 - 1994**

Company: SSU / Charlotte / Deep Creek

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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)
		<b>1994 WORKING CAPITAL ALLOWANCE</b>			
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	<u>148,602</u>	<u>0</u>	<u>148,602</u>	



**SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1994  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: SSU / Volusia / Enterprise

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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)
Line No.	Description	Sewer Advances For Construction 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	<b>Restated Balance 12/31/91</b>	0
4	1992 Additions	
5	1992 Adjustments	
6	<b>12/31/92 Balance</b>	0
7	1993 Additions	
8	1993 Adjustments	
9	<b>12/31/93 Balance</b>	0
10	1994 Additions	
11	1994 Adjustments	
12	<b>12/31/94 Balance</b>	0
13	1995 Additions	
14	1995 Adjustments	
15	<b>12/31/95 Balance</b>	
16	1996 Additions	
17	1996 Adjustments	
18	<b>12/31/96 Balance</b>	

**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

35 **Company 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 Construction are recorded and repaid out of future  
 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 - 1994**

**- Company: SSU / Volusia / Enterprise**

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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)
		<b>1994 WORKING CAPITAL ALLOWANCE</b>			
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	<u>8,489</u>	<u>0</u>	<u>8,489</u>	

**SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1994  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: SSU / Lee / Lehigh  
Docket No.: 950495-WS  
Schedule Year Ended: 12/31/94  
Interim  Final   
Historical  Projected   
Simple Ave.  13 Month Ave.   
FPSC Uniform  FPSC Non-uniform  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)
Line No.	Sewer Advances For Construction 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	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-USED AND USEFUL CALCULATION**

19 Beginning Balance 12/31/93	475,795
20 Jan	475,795
21 Feb	475,795
22 Mar	423,875
23 Apr	391,763
24 May	391,763
25 Jun	391,763
26 Jul	391,793
27 Aug	356,989
28 Sep	356,989
29 Oct	356,989
30 Nov	356,989
31 Ending Balance 12/31/94	840,758
32 Average Balance	658,277
33 Non-used and Useful Percentage	100.00%
34 Non-used and Useful Amount	658,277
35 Company 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 Construction are recorded and repaid out of future	
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 - 1994**

Company: **SSU / Lee / Lehigh**

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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)
		<b>1994 WORKING CAPITAL ALLOWANCE</b>			
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	

**SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1994  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: SSU / Collier / Marco Island

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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)
Line No.	Description	Sewer Advances For Construction 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	<b>Restated Balance 12/31/91</b>	0
4	1992 Additions	
5	1992 Adjustments	
6	<b>12/31/92 Balance</b>	0
7	1993 Additions	
8	1993 Adjustments	
9	<b>12/31/93 Balance</b>	0
10	1994 Additions	
11	1994 Adjustments	
12	<b>12/31/94 Balance</b>	0
13	1995 Additions	
14	1995 Adjustments	
15	<b>12/31/95 Balance</b>	
16	1996 Additions	
17	1996 Adjustments	
18	<b>12/31/96 Balance</b>	

**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
35	<b>Company Policy:</b> 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.	
36		
37		

**SCHEDULE OF SEWER WORKING CAPITAL ALLOWANCE CALCULATION - 1994**

Company: **SSU / Collier / Marco Island**

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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)
		<b>1994 WORKING CAPITAL ALLOWANCE</b>			
Line No.	Description	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	<u>102,630</u>	<u>0</u>	<u>102,630</u>	

**SCHEDULE OF SEWER ADVANCES FOR CONSTRUCTION - 1994  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: SSU / St. Lucie / Tropical Isles

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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)
Line No.	Description	Sewer Advances For Construction 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	<b>Restated Balance 12/31/91</b>	0
4	1992 Additions	
5	1992 Adjustments	
6	<b>12/31/92 Balance</b>	0
7	1993 Additions	
8	1993 Adjustments	
9	<b>12/31/93 Balance</b>	0
10	1994 Additions	
11	1994 Adjustments	
12	<b>12/31/94 Balance</b>	0
13	1995 Additions	
14	1995 Adjustments	
15	<b>12/31/95 Balance</b>	
16	1996 Additions	
17	1996 Adjustments	
18	<b>12/31/96 Balance</b>	

**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

35 **Company 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 Construction are recorded and repaid out of future  
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 - 1994**

Company: SSU / St. Lucie / Tropical Isles

Docket No.: 950495-WS

Schedule Year Ended: 12/31/94

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  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)

Line No.	Description	(1)	(2)	(3)	(4)	(5)
		<b>1994 WORKING CAPITAL ALLOWANCE</b>				
		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	<u>6,042</u>	<u>0</u>	<u>6,042</u>		



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 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  Projected   
 Simple Ave.  13 Month Ave.   
 FPSC Uniform  FPSC Non-uniform  Non FPSC

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

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(4)	(5)	(6)
		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	Re-Allocated General Plant 12/31/94	Beginning Balance for Interim 12/31/94	
1	<b>INTANGIBLE PLANT</b>							
2	301.1 Organization	102,474	0	5,000	0			107,474
3	302.1 Franchisees	272,030	0	150	0			272,180
4	339.1 Other Plant & Miscellaneous	91,361	0	0	0			91,361
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>							
6	303.2 Land & Land Rights	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	436,509	0	0	0			436,509
9	306.2 Lake, River & Other Intakes	0	0	0	0			0
10	307.2 Walk & Springs	4,105,448	18,468	1,230	14,263			4,139,409
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	56,820	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	<b>WATER TREATMENT PLANT</b>							
17	303.3 Land & Land Rights	300,556	2,772	0	0			303,328
18	304.3 Structures & Improvements	5,511,965	0	0	0			5,511,965
19	320.3 Water Treatment Equipment	18,439,502	64,982	19,829	46,604			18,570,917
20	321.3 Permeators	1,537,375	0	0	0			1,537,375
21	339.3 Other Plant & Miscellaneous	57,961	0	0	0			57,961
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>							
23	303.4 Land & Land Rights	59,362	0	0	0			59,362
24	304.4 Structures & Improvements	152,910	0	0	0			152,910
25	330.4 Distribution Reservoirs	6,946,768	57,413	8,220	20,199			7,032,600
26	331.4 Transmission & Distribution	54,685,177	68,254	18,889	49,658			54,821,978
27	333.4 Services	9,531,785	0	4,224	750			9,536,759
28	334.4 Meters & Meter Installation	6,351,652	8,925	11,402	61,057			6,433,036
29	335.4 Hydrants	2,346,742	0	1,815	0			2,348,557
30	339.4 Other Plant & Miscellaneous	120,343	0	1,889	0			122,232
31	<b>GENERAL PLANT</b>							
32	303.5 Land & Land Rights	234,463				145		234,608
33	304.5 Structures & Improvements	2,090,312				1,289		2,091,601
34	340.5 Office Furniture & Equipment	1,275,350				786		1,276,136
35	340.51 Computer Equipment	3,142,062				1,938		3,143,999
36	341.5 Transportation Equipment	1,911,883				1,179		1,913,062
37	342.5 Stores Equipment	20,760				13		20,773
38	343.5 Tools, Shop & Garage Equipment	714,699				441		715,140
39	344.5 Laboratory Equipment	202,875				125		203,000
40	345.5 Power Operated Equipment	708,572				437		709,009
41	346.5 Communication Equipment	322,378				199		322,577
42	347.5 Miscellaneous Equipment	170,415				105		170,520
43	348.5 Other Tangible Plant	4,727				3		4,730
44	<b>INTANGIBLE PLANT</b>	465,865	0	5,150	0	0		471,015
45	<b>SUPPLY &amp; PUMPING</b>	31,773,290	141,463	3,480	39,416	0		31,957,649
46	<b>WATER TREATMENT PLANT</b>	25,847,359	67,754	19,829	46,604	0		25,981,546
47	<b>TRANSMISSION &amp; DISTRIBUTION</b>	80,194,738	134,582	46,439	131,664	0		80,507,433
48	<b>GENERAL PLANT</b>	10,798,496	0	0	0	6,659		10,805,155
49	<b>TOTAL PLANT IN SERVICE</b>	<b>149,079,749</b>	<b>343,809</b>	<b>74,898</b>	<b>217,684</b>	<b>6,659</b>		<b>149,722,799</b>
50	<b>LAND &amp; LAND RIGHTS</b>	<b>5,821,382</b>	<b>3,168</b>	<b>2,250</b>	<b>1,191</b>	<b>145</b>		<b>5,828,135</b>
51	<b>TOTAL HIS LESS LAND</b>	<b>143,258,367</b>	<b>340,641</b>	<b>72,648</b>	<b>216,493</b>	<b>6,514</b>		<b>143,894,663</b>

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

FPSC  
Schedule: Beginning Points Reconciliation  
Page 1 of 1  
Preparer: Kimball  
Recap schedules: A-6

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account No. and Name	Ending Balance Historic 12/31/94	Beginning Balance Spring Gardens 12/31/94	Beginning Balance Valencia Terrace 12/31/94	Re-Allocated General Plant 12/31/94	Beginning Balance for Interim 12/31/94
1	<b>INTANGIBLE PLANT</b>					
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	<b>COLLECTION PLANT</b>					
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	27,805		3,378,495
12	364.2 Flow Measuring Devices	361,282	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	<b>SYSTEM PUMPING PLANT</b>					
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	<b>TREATMENT AND DISPOSAL PLANT</b>					
22	353.4 Land & Land Rights	2,406,320	0	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	0		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	0	0		3,314,565
28	<b>GENERAL PLANT</b>					
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			7,294	906,144
34	392.5 Stores Equipment	9,760			79	9,839
35	393.5 Tools, Shop & Garage Equipment	336,008			2,727	338,734
36	394.5 Laboratory Equipment	95,379			774	96,154
37	395.5 Power Operated Equipment	333,127			2,703	335,830
38	396.5 Communication Equipment	151,562			1,230	152,792
39	397.5 Miscellaneous Equipment	80,119			650	80,769
40	398.5 Other Tangible Plant	2,222			18	2,240
41	INTANGIBLE PLANT	498,029	5,150	0	0	503,179
42	COLLECTION PLANT	62,391,211	99,050	221,742	0	62,712,003
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	<b>TOTAL PLANT IN SERVICE</b>	<b>121,186,847</b>	<b>185,864</b>	<b>315,316</b>	<b>41,199</b>	<b>121,709,226</b>
47	<b>LAND &amp; LAND RIGHTS</b>	<b>2,823,243</b>	<b>21,200</b>	<b>2,460</b>	<b>695</b>	<b>2,847,797</b>
48	<b>TOTAL PIS LESS LAND</b>	<b>118,343,604</b>	<b>164,664</b>	<b>312,856</b>	<b>40,304</b>	<b>118,861,429</b>

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  Projected   
 Simple Ave.  13 Month Ave.   
 FPSC Uniform  FPSC Non-uniform  Non FPSC

FPSC  
 Schedule: Beginning Points Reconciliation  
 Page 1 of 1  
 Preparer: Kimball  
 Recap schedules: A-9

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(4)	(5)	(6)
		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	Re-Allocated General Plant 12/31/94	Beginning Balance for Interim 12/31/94	
1	<b>INTANGIBLE PLANT</b>							
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	<b>SOURCE OF SUPPLY &amp; PUMPING</b>							
6	303.2 Land & Land Rights	0	0	0	0			0
7	304.2 Structures & Improvements	698,932	689	0	0			699,621
8	305.2 Collecting & Impounding reservoirs	128,134	0	0	0			128,134
9	306.2 Lake, River & Other Intakes	0	0	0	0			0
10	307.2 Wells & Springs	847,094	1,617	721	5,686			855,318
11	308.2 Infiltration Galleries & Tunnels	47,390	0	0	0			47,390
12	309.2 Supply Mains	1,257,654	0	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	0	186			58,015
16	<b>WATER TREATMENT PLANT</b>							
17	303.3 Land & Land Rights	0	0	0	0			0
18	304.3 Structures & Improvements	1,055,538	0	0	0			1,055,538
19	320.3 Water Treatment Equipment	4,117,949	5,687	5,650	1,045			4,130,331
20	321.3 Permeators	815,472	0	0	0			815,472
21	339.3 Other Plant & Miscellaneous	48,328	0	0	0			48,328
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>							
23	303.4 Land & Land Rights	0	0	0	0			0
24	304.4 Structures & Improvements	45,191	0	0	0			45,191
25	330.4 Distribution Reservoirs	1,675,678	5,023	0	631			1,681,532
26	331.4 Transmission & Distribution	12,047,207	5,972	9,525	36,110			12,098,814
27	333.4 Services	2,040,822	0	2,438	380			2,043,640
28	334.4 Meters & Meter Installation	2,302,813	2,007	8,002	7,804			2,320,626
29	335.4 Hydrants	450,444	0	913	0			451,357
30	339.4 Other Plant & Miscellaneous	37,047	0	1,889	0			38,936
31	<b>GENERAL PLANT</b>							
32	303.5 Land & Land Rights	0				0		0
33	304.5 Structures & Improvements	474,180				291		474,470
34	340.5 Office Furniture & Equipment	573,164				316		573,481
35	340.51 Computer Equipment	1,046,592				561		1,047,154
36	341.5 Transportation Equipment	1,262,151				714		1,262,864
37	342.5 Stores Equipment	6,047				6		6,053
38	343.5 Tools, Shop & Garage Equipment	354,676				218		354,895
39	344.5 Laboratory Equipment	51,265				24		51,289
40	345.5 Power Operated Equipment	686,268				446		686,713
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		135,383
44	<b>INTANGIBLE PLANT</b>	106,923	0	5,150	0	0		112,073
45	<b>SUPPLY &amp; PUMPING</b>	8,776,794	23,851	721	10,655	0		8,812,021
46	<b>WATER TREATMENT PLANT</b>	6,037,287	5,687	5,650	1,045	0		6,049,669
47	<b>TRANSMISSION &amp; DISTRIBUTION</b>	18,599,402	13,002	22,767	44,925	0		18,680,096
48	<b>GENERAL PLANT</b>	4,773,665	0	0	0	2,756		4,776,422
49	<b>TOTAL WATER ACCUM DEPREC</b>	<b>36,294,071</b>	<b>42,540</b>	<b>34,288</b>	<b>56,625</b>	<b>2,756</b>		<b>36,430,281</b>

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

FPSC  
Schedule: Beginning Points Reconciliation  
Page 1 of 1  
Preparer: Kimball  
Recap schedules: A-10

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)
		Ending Balance Historic 12/31/94	Beginning Balance Spring Gardens 12/31/94	Beginning Balance Valencia Terrace 12/31/94	Re-Allocated General Plant 12/31/94	Beginning Balance for Interim 12/31/94
1	<b>INTANGIBLE PLANT</b>					
2	351.1 Organization	9,961	3,690	0		13,651
3	352.1 Franchises	34,284	0	0		34,284
4	389.1 Other Plant & Misc. Equipment	80,270	0	0		80,270
5	<b>COLLECTION PLANT</b>					
6	353.2 Land & Land Rights	0	0	0		0
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
9	361.2 Collection Sewers - Gravity	11,199,837	19,492	50,806		11,270,135
10	362.2 Special Collecting	0	0	0		0
11	363.2 Services to Customers	915,493	18,035	9,797		943,325
12	364.2 Flow Measuring Devices	272,890	0	0		272,890
13	365.2 Flow Measuring Installation	280	0	0		280
14	389.2 Other Plant & Misc. Equipment	27,566	0	0		27,566
15	<b>SYSTEM PUMPING PLANT</b>					
16	353.3 Land & Land Rights	0	0	0		0
17	354.3 Structures & Improvements	187,550	0	6,771		194,321
18	370.3 Receiving Wells	795,379	27,500	0		822,879
19	371.3 Pumping Equipment	1,969,388	943	0		1,970,331
20	389.3 Other Plant & Misc. Equipment	93,829	0	0		93,829
21	<b>TREATMENT AND DISPOSAL PLANT</b>					
22	353.4 Land & Land Rights	0	0	0		0
23	354.4 Structures & Improvements	1,779,235	0	(1,525)		1,777,710
24	380.4 Treatment & Disposal	7,657,318	31,646	0		7,688,964
25	361.4 Plant Sewers	309,142	0	10,112		319,254
26	382.4 Outfall Sewer Lines	936,996	1,502	0		938,498
27	389.4 Other Plant & Misc. Equipment	611,848	0	0		611,848
28	<b>GENERAL PLANT</b>					
29	353.5 Land & Land Rights	0	0	0	0	0
30	354.5 Structures & Improvements	222,930	0	0	1,809	224,738
31	390.5 Office Furniture & Equipment	269,469	0	0	2,167	271,636
32	390.51 Computer Equipment	492,044	0	0	3,952	495,996
33	391.5 Transportation Equipment	593,386	0	0	4,785	598,170
34	392.5 Stores Equipment	2,841	0	0	26	2,867
35	393.5 Tools, Shop & Garage Equipment	166,750	0	0	1,350	168,100
36	394.5 Laboratory Equipment	24,101	0	0	193	24,293
37	395.5 Power Operated Equipment	322,643	0	0	2,627	325,270
38	396.5 Communication Equipment	74,974	0	0	611	75,586
39	397.5 Miscellaneous Equipment	11,531	0	0	95	11,626
40	398.5 Other Tangible Plant	63,610	0	0	515	64,126
41	<b>INTANGIBLE PLANT</b>	124,515	3,690	0	0	128,205
42	<b>COLLECTION PLANT</b>	15,420,689	45,490	68,121	0	15,534,300
43	<b>SYSTEM PUMPING PLANT</b>	3,046,146	28,443	6,771	0	3,081,360
44	<b>TREATMENT AND DISPOSAL PLANT</b>	11,294,539	33,148	8,587	0	11,336,274
45	<b>GENERAL PLANT</b>	2,244,279	0	0	18,129	2,262,407
46	<b>TOTAL SEWER ACCUM DEPREC</b>	<b>32,130,168</b>	<b>110,771</b>	<b>83,479</b>	<b>18,129</b>	<b>32,342,547</b>

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  Projected   
 Simple Ave.  13 Month Ave.   
 FPSC Uniform  FPSC Non-uniform  Non FPSC

FPSC  
 Schedule: Beginning Point Reconciliation  
 Page 1 of 1  
 Preparer: Kimball  
 Recap schedules: A-12

	(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	<b>TOTAL WATER CIAC</b>	<b>38,469,209</b>	<b>9,050</b>	<b>31,725</b>	<b>18,432</b>	<b>38,528,416</b>

**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  Projected   
 Simple Ave.  13 Month Ave.   
 FPSC Uniform  FPSC Non-uniform  Non FPSC

FPSC  
 Schedule: Beginning Point Reconciliation  
 Page 1 of 1  
 Preparer: Kimball  
 Recap schedules: A-12

	(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	<b>TOTAL SEWER CIAC</b>	<u>47,559,311</u>	<u>72,310</u>	<u>17,739</u>	<u>47,649,360</u>

**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  Projected   
 Simple Ave.  13 Month Ave.   
 FPSC Uniform  FPSC Non-uniform  Non FPSC

FPSC  
 Schedule: Beginning Point Reconciliation  
 Page 1 of 1  
 Preparer: Kimball  
 Recap schedules: A-14

Line No.	(1) Classification	(2)	(3)	(4)	(5)	(6)
		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	<b>TOTAL WATER CIAC</b>	<b>8,712,025</b>	<b>1,939</b>	<b>17,386</b>	<b>5,178</b>	<b>8,736,528</b>



**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  Projected   
 Simple Ave.  13 Month Ave.   
 FPSC Uniform  FPSC Non-uniform  Non FPSC

FPSC  
 Schedule: Beginning Point Reconciliation  
 Page 1 of 1  
 Preparer: Kimball  
 Recap schedules: A-14

Line No.	Classification	(1)	(2)	(4)	(5)	(6)
		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	0	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	<b>TOTAL SEWER CIAC</b>	<b>12,852,161</b>	<b>29,048</b>	<b>4,459</b>	<b>12,885,668</b>	

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

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

Line No.	Account No. and Name	(1)	(2)	(3)	(5)	(6)
		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	
1	<b>INTANGIBLE PLANT</b>					
2	301.1 Organization	107,474	3,219		110,693	
3	302.1 Franchisees	272,180			272,180	
4	339.1 Other Plant & Miscellaneous	91,361			91,361	
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>					
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		446,649	
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	<b>WATER TREATMENT PLANT</b>					
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	<b>TRANSMISSION &amp; DISTRIBUTION</b>					
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	378,886		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	338,578		2,745,804	
30	339.4 Other Plant & Miscellaneous	244,495	3,785		248,280	
31	<b>GENERAL PLANT</b>					
32	303.5 Land & Land Rights	234,808		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	2,045,267		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		83,292	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	0	92,406,661	
48	GENERAL PLANT	12,685,023	0	530,245	13,215,268	
49	<b>TOTAL PLANT IN SERVICE</b>	<b>168,871,586</b>	<b>6,359,443</b>	<b>530,245</b>	<b>175,761,274</b>	
50	<b>LAND &amp; LAND RIGHTS</b>	<b>10,782,097</b>	<b>16,838</b>	<b>2,513</b>	<b>10,801,449</b>	
51	<b>TOTAL PIS LESS LAND</b>	<b>158,089,489</b>	<b>6,342,605</b>	<b>527,731</b>	<b>164,959,826</b>	

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

FPSC  
 Schedule: Beginning Points Reconciliation  
 Page 1 of 1  
 Preparer: Kimball  
 Recap schedules: A-6

Line No.	Account No. and Name	(1)	(2)	(3)	(5)	(6)
		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	
1	<b>INTANGIBLE PLANT</b>					
2	351.1 Organization	113,472				113,472
3	352.1 Franchises	133,016				133,016
4	389.1 Other Plant & Misc. Equipment	266,691				266,691
5	<b>COLLECTION PLANT</b>					
6	353.2 Land & Land Rights	590,900				590,900
7	354.2 Structures & Improvements	621,041	1,784			622,825
8	360.2 Collection Sewers - Force	10,803,741	4,260,034			15,063,775
9	361.2 Collection Sewers - Gravity	38,681,591	1,846,184			40,527,775
10	362.2 Special Collecting	3,613	1,158,301			1,161,914
11	363.2 Services to Customers	3,364,964	838,988			4,223,952
12	364.2 Flow Measuring Devices	390,952	0			390,952
13	365.2 Flow Measuring Installation	7,723	0			7,723
14	389.2 Other Plant & Misc. Equipment	101,522	3,092			104,614
15	<b>SYSTEM PUMPING PLANT</b>					
16	353.3 Land & Land Rights	14	0			14
17	354.3 Structures & Improvements	990,458	16,373			1,006,831
18	370.3 Receiving Wells	2,432,375	785,720			3,218,095
19	371.3 Pumping Equipment	6,838,127	668,336			7,506,463
20	389.3 Other Plant & Misc. Equipment	208,834	0			208,834
21	<b>TREATMENT AND DISPOSAL PLANT</b>					
22	353.4 Land & Land Rights	2,429,981	973,149			3,403,130
23	354.4 Structures & Improvements	8,908,065	1,879,238			10,787,303
24	380.4 Treatment & Disposal	32,878,353	4,759,954			37,638,307
25	381.4 Plant Sewers	2,680,448	89,484			2,769,932
26	382.4 Outfall Sewer Lines	6,617,588	138,235			6,755,823
27	389.4 Other Plant & Misc. Equipment	3,508,736	11,792			3,520,528
28	<b>GENERAL PLANT</b>					
29	353.5 Land & Land Rights	111,125		9,234		120,359
30	354.5 Structures & Improvements	1,108,492		114,265		1,223,757
31	390.5 Office Furniture & Equipment	691,158		67,204		758,362
32	390.51 Computer Equipment	1,649,632		137,078		1,786,710
33	391.5 Transportation Equipment	968,774		164,664		1,133,438
34	392.5 Stores Equipment	10,088		838		10,927
35	393.5 Tools, Shop & Garage Equipment	372,489		40,806		413,295
36	394.5 Laboratory Equipment	333,891		42,047		375,938
37	395.5 Power Operated Equipment	346,593		34,168		380,761
38	396.5 Communication Equipment	200,998		18,655		219,653
39	397.5 Miscellaneous Equipment	84,888		13,866		98,754
40	398.5 Other Tangible Plant	129,281		56,612		185,893
41	<b>INTANGIBLE PLANT</b>	503,179	0	0		503,179
42	<b>COLLECTION PLANT</b>	54,586,046	8,108,383	0		62,694,429
43	<b>SYSTEM PUMPING PLANT</b>	10,469,808	1,470,429	0		11,940,237
44	<b>TREATMENT AND DISPOSAL PLANT</b>	57,023,170	7,851,852	0		64,875,022
45	<b>GENERAL PLANT</b>	6,008,408	0	699,437		6,707,845
46	<b>TOTAL PLANT IN SERVICE</b>	<b>128,590,612</b>	<b>17,430,664</b>	<b>699,437</b>		<b>146,720,713</b>
47	<b>LAND &amp; LAND RIGHTS</b>	<b>3,132,020</b>	<b>973,149</b>	<b>9,234</b>		<b>4,114,403</b>
48	<b>TOTAL PIS LESS LAND</b>	<b>125,458,592</b>	<b>16,457,515</b>	<b>690,203</b>		<b>142,606,310</b>

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 - 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  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  Non FPSC

FPSC

Schedule: Beginning Points Reconciliation

Page 1 of 1

Preparer: Kimball

Recap schedules: A-9

Line No.	Account No. and Name	(1)	(2)	(3)	(5)	(6)
		Ending Balance Interim 12/31/95	Beginning Balance Buena Ventura 12/31/95	Beginning Balance Buena Ventura 12/31/95	Re-Allocated General Plant 12/31/95	Beginning Balance for Final 12/31/95
1	<b>INTANGIBLE PLANT</b>					
2	301.1 Organization	20,148	80			20,228
3	302.1 Franchises	68,510	0			68,510
4	339.1 Other Plant & Miscellaneous	36,553	0			36,553
5	<b>SOURCE OF SUPPLY &amp; PUMPING</b>					
6	303.2 Land & Land Rights	0	0			0
7	304.2 Structures & Improvements	763,663	2,798			766,661
8	305.2 Collecting & Impounding reservoirs	137,026	3,876			140,902
9	306.2 Lake, River & Other Intakes	0	0			0
10	307.2 Wells & Springs	944,027	42,115			986,142
11	308.2 Infiltration Galleries & Tunnels	54,013	0			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	0			62,286
16	<b>WATER TREATMENT PLANT</b>					
17	303.3 Land & Land Rights	0	0			0
18	304.3 Structures & Improvements	1,229,503	65,332			1,314,835
19	320.3 Water Treatment Equipment	4,883,847	115,827			4,999,674
20	321.3 Permeators	1,122,947	0			1,122,947
21	339.3 Other Plant & Miscellaneous	50,646	0			50,646
22	<b>TRANSMISSION &amp; DISTRIBUTION</b>					
23	303.4 Land & Land Rights	0	0			0
24	304.4 Structures & Improvements	49,664	7,507			57,171
25	330.4 Distribution Reservoirs	1,832,355	87,879			1,920,234
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	335.4 Hydrants	502,677	107,930			610,607
30	339.4 Other Plant & Miscellaneous	46,267	1,895			48,162
31	<b>GENERAL PLANT</b>					
32	303.5 Land & Land Rights	0	0			0
33	304.5 Structures & Improvements	526,901			18,037	544,938
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
36	341.5 Transportation Equipment	1,478,062			173,411	1,649,473
37	342.5 Stores Equipment	7,223			76	7,299
38	343.5 Tools, Shop & Garage Equipment	401,521			19,824	421,344
39	344.5 Laboratory Equipment	81,569			27,989	109,559
40	345.5 Power Operated Equipment	746,124			19,342	765,466
41	348.5 Communication Equipment	196,930			5,411	202,341
42	347.5 Miscellaneous Equipment	33,329			16,591	48,920
43	348.5 Other Tangible Plant	149,273			91,349	240,621
44	<b>INTANGIBLE PLANT</b>	125,211	80	0	0	125,291
45	<b>SUPPLY &amp; PUMPING</b>	7,603,799	130,072	0	0	7,733,871
46	<b>WATER TREATMENT PLANT</b>	7,286,943	201,159	0	0	7,488,102
47	<b>TRANSMISSION &amp; DISTRIBUTION</b>	20,710,845	1,408,094	0	0	22,118,939
48	<b>GENERAL PLANT</b>	5,883,127	0	411,960	0	6,295,088
49	<b>TOTAL WATER ACCUM DEPREC</b>	<b>41,609,925</b>	<b>1,739,406</b>	<b>411,960</b>	<b>0</b>	<b>43,761,292</b>

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  Projected   
 Simple Ave.  13 Month Ave.   
 FPSC Uniform  FPSC Non-uniform  Non FPSC

FPSC  
 Schedule: Beginning Points Reconciliation  
 Page 1 of 1  
 Preparer: Kimball  
 Recap schedules: A-10

Line No.	Account No. and Name	(1)	(2)	(3)	(5)	(6)
		Ending Balance Interim 12/31/95	Beginning Balance Buena Ventura 12/31/95	Beginning Balance Buena Ventura 12/31/95	Re-Allocated General Plant 12/31/95	Beginning Balance for Final 12/31/95
1	<b>INTANGIBLE PLANT</b>					
2	351.1 Organization	16,488	0			16,488
3	352.1 Franchises	37,610	0			37,610
4	389.1 Other Plant & Misc. Equipment	94,541	0			94,541
5	<b>COLLECTION PLANT</b>					
6	353.2 Land & Land Rights	0	0			0
7	354.2 Structures & Improvements	281,458	350			281,806
8	360.2 Collection Sewers - Force	3,107,918	1,320,283			4,428,201
9	361.2 Collection Sewers - Gravity	12,114,151	293,599			12,407,750
10	362.2 Special Collecting	45	463,226			463,271
11	363.2 Services to Customers	1,032,248	226,780			1,259,026
12	364.2 Flow Measuring Devices	347,495	0			347,495
13	365.2 Flow Measuring Installation	483	0			483
14	389.2 Other Plant & Misc. Equipment	33,210	2,038			35,248
15	<b>SYSTEM PUMPING PLANT</b>					
16	353.3 Land & Land Rights	0	0			0
17	354.3 Structures & Improvements	221,558	3,211			224,770
18	370.3 Receiving Wells	904,277	270,456			1,174,733
19	371.3 Pumping Equipment	2,223,771	194,971			2,418,743
20	389.3 Other Plant & Misc. Equipment	105,440	0			105,440
21	<b>TREATMENT AND DISPOSAL PLANT</b>					
22	353.4 Land & Land Rights	0	0			0
23	354.4 Structures & Improvements	2,049,779	368,570			2,418,349
24	380.4 Treatment & Disposal	9,393,566	1,076,672			10,470,238
25	381.4 Plant Sewers	349,495	37,551			387,046
26	382.4 Outfall Sewer Lines	1,156,594	55,372			1,211,966
27	389.4 Other Plant & Misc. Equipment	800,937	7,771			808,708
28	<b>GENERAL PLANT</b>					
29	353.5 Land & Land Rights	0	0		0	0
30	354.5 Structures & Improvements	249,576			27,025	276,601
31	390.5 Office Furniture & Equipment	314,846			34,682	349,527
32	390.51 Computer Equipment	757,619			62,896	820,516
33	391.5 Transportation Equipment	699,150			138,095	837,244
34	392.5 Stores Equipment	3,422			283	3,705
35	393.5 Tools, Shop & Garage Equipment	190,183			23,684	213,867
36	394.5 Laboratory Equipment	38,635			16,975	55,610
37	395.5 Power Operated Equipment	353,412			35,125	388,537
38	396.5 Communication Equipment	93,275			9,430	102,705
39	397.5 Miscellaneous Equipment	15,789			9,042	24,831
40	398.5 Other Tangible Plant	70,702			51,434	122,135
41	<b>INTANGIBLE PLANT</b>	148,639	0	0	0	148,639
42	<b>COLLECTION PLANT</b>	16,917,004	2,306,276	0	0	19,223,280
43	<b>SYSTEM PUMPING PLANT</b>	3,455,047	468,639	0	0	3,923,687
44	<b>TREATMENT AND DISPOSAL PLANT</b>	13,750,371	1,545,937	0	0	15,296,308
45	<b>GENERAL PLANT</b>	2,786,609	0	408,670	0	3,195,279
46	<b>TOTAL SEWER ACCUM DEPREC</b>	<b>37,057,670</b>	<b>4,320,852</b>	<b>408,670</b>	<b>0</b>	<b>41,787,192</b>

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 - 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  Projected   
 Simple Ave.  13 Month Ave.   
 FPSC Uniform  FPSC Non-uniform  Non FPSC

FPSC  
 Schedule: Beginning Point Reconciliati  
 Page 1 of 1  
 Preparer: Kimball  
 Recap schedules: A-12

Line No.	Classification	(1)	(2)	(3)	(6)
		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	<u>4,672,694</u>	<u>118,075</u>		<u>4,790,769</u>
7	<b>TOTAL WATER CIAC</b>	<u><u>40,418,377</u></u>	<u><u>3,550,715</u></u>		<u><u>43,969,092</u></u>

**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  Projected   
 Simple Ave.  13 Month Ave.   
 FPSC Uniform  FPSC Non-uniform  Non FPSC

FPSC  
 Schedule: Beginning Point Reconciliati  
 Page 1 of 1  
 Preparer: Kimball  
 Recap schedules: A-12

Line No.	Classification	(1)	(2)	(4)	(6)
		Ending Balance Interim 12/31/95	Beginning Balance Buena Ventura 12/31/95	Beginning Balance Final 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	<b>TOTAL SEWER CIAC</b>	<b>48,157,571</b>	<b>6,957,899</b>	<b>55,115,470</b>	

**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  Final

Historical  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  Non FPSC

FPSC

Schedule: Beginning Point Reconciliation

Page 1 of 1

Preparer: Kimball

Recap schedules: A-14

Line No.	Classification	(1)	(2)	(3)	(6)
		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	762,267	375,365	1,137,632	
6	Service Installation Fees	1,023,182	32,641	1,055,823	
7	<b>TOTAL WATER CIAC</b>	<b>10,007,173</b>	<b>963,320</b>	<b>10,970,493</b>	



**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  Projected

Simple Ave.  13 Month Ave.

FPSC Uniform  FPSC Non-uniform  Non FPSC

FPSC

Schedule: Beginning Point Reconciliation

Page 1 of 1

Preparer: Kimball

Recap schedules: A-14

Line No.	(1) Classification	(2)	(4)	(6)
		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	26,214	141,335
7	<b>TOTAL SEWER CIAC</b>	<b>14,449,380</b>	<b>1,337,176</b>	<b>15,786,556</b>

Note: Immaterial 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 - "E2-1 Difference" is the difference between total revenues and total booked revenues for the E2-1 Schedule.

**REPLACEMENT PAGES FOR**  
**VOLUME V, BOOK 1 OF 1**

SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED RATES

FPSC

Summary of Revenue Reconciliation

Company: SSU/FPSC Jurisdiction/ Present Uniform  
 Docket No: 950495-WS  
 Schedule Year Ended 12/31/94  
 Water[x] Wastewater[ ]  
 Interim[ ] Final[ ]  
 Historical[x] Projected[ ]  
 FPSC Uniform[x] FPSC Non-uniform[ ]

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

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

Line No.	PLANT	(1) INDEXING- RATE CHANGE 1/	(2) CATCH UP BILLING 2/	(3) EXCESS REFUND ACCRUAL 3/	(4) ZERO USAGE 4/	(5) OUT OF PERIOD ADJUSTMENTS 5/	(6) BILLING CYCLE CONVERSIONS 6/	(7) RATE MISCOCODES 7/	(8) TOTAL ADJUSTMENTS 8/	(9) E2-1 DIFFERENCE 9/	(10) UNEXPLAINED VARIANCE AMOUNT
1	AMELIA ISLAND	\$ (5,218.00)		\$ 517.29	\$ (9,385.71)			\$ (14,066.42)	\$ 14,222.41	\$ 135.99	
2	APACHE SHORES	\$ (127.00)		\$ 14.70	\$ (361.62)			\$ (473.92)	\$ 392.97	\$ (80.95)	
3	APPLE VALLEY	\$ (2,069.00)		\$ 200.64				\$ (1,868.36)	\$ 2,052.53	\$ 184.17	
4	BAY LAKE ESTATES	\$ (121.00)		\$ 7.64				\$ (113.36)	\$ 141.54	\$ 28.18	
5	BEACON HILLS	\$ (7,833.00)		\$ 764.48				\$ (7,068.52)	\$ 5,961.79	\$ (1,106.73)	
6	BEECHER'S POINT	\$ (122.00)	\$ 798.88	\$ 12.65				\$ 689.52	\$ (845.14)	\$ 44.39	
7	BURNT STORE	\$ (1,026.00)		\$ 97.95				\$ (928.05)	\$ 1,124.49	\$ 196.44	
8	CARLTON VILLAGE	\$ (212.00)		\$ 20.41				\$ (191.59)	\$ 313.79	\$ 122.20	
9	CHULUOTA	\$ (1,143.00)	\$ 9,167.37	\$ 111.75		\$ (108.48)		\$ 8,027.64	\$ (7,937.24)	\$ 90.40	
10	CITRUS PARK	\$ (515.00)		\$ 51.88				\$ (463.12)	\$ 519.77	\$ 56.65	
11	CITRUS SPRINGS	\$ (2,940.00)		\$ 296.74				\$ (2,643.26)	\$ 3,152.71	\$ 509.45	
12	CRYSTAL RIVER HIGHLANDS	\$ (128.00)		\$ 11.39				\$ (116.61)	\$ 84.23	\$ (32.38)	
13	DAETWYLER SHORES	\$ (269.00)	\$ 2,121.15	\$ 26.81				\$ 1,878.96	\$ (1,815.96)	\$ 62.98	
14	DELTONA	\$ (47,759.00)		\$ 4,730.12		\$ (439.66)		\$ (43,468.54)	\$ 71,160.07	\$ 27,691.53	
15	DOL RAY MANOR	\$ (213.00)	\$ 1,782.07	\$ 18.53				\$ 1,587.60	\$ (1,564.26)	\$ 23.34	
16	DRUID HILLS	\$ (672.00)	\$ 5,902.99	\$ 65.13				\$ 5,296.11	\$ (5,248.63)	\$ 47.49	
17	EAST LAKE HARRIS ESTATES	\$ (170.00)		\$ 17.96				\$ (152.04)	\$ 162.20	\$ 10.16	
18	FERN PARK	\$ (310.00)		\$ 31.17				\$ (278.83)	\$ 339.49	\$ 60.66	
19	FERN TERRACE	\$ (233.00)		\$ 21.21				\$ (211.79)	\$ 228.34	\$ 16.55	
20	FISHERMAN'S HAVEN	\$ (188.00)		\$ 19.39				\$ (168.61)	\$ 300.53	\$ 131.92	
21	FOUNTAINS	\$ (49.00)		\$ 2.35				\$ (46.65)	\$ 5.08	\$ (41.57)	
22	FOX RUN	\$ (185.00)		\$ 17.14				\$ (167.86)	\$ 371.47	\$ 203.61	
23	FRIENDLY CENTER	\$ (28.00)		\$ 3.10				\$ (24.90)	\$ 32.07	\$ 7.17	
24	GOLDEN TERRACE	\$ (121.00)		\$ 10.89				\$ (110.31)	\$ 118.96	\$ 8.65	
25	GOSPEL ISLAND ESTATES	\$ (12.00)		\$ 1.54				\$ (10.46)	\$ 10.68	\$ 0.22	
26	GRAND TERRACE	\$ (226.00)		\$ 19.41				\$ (206.59)	\$ 217.78	\$ 11.19	
27	HARMONY HOMES	\$ (115.00)		\$ 12.72				\$ (102.28)	\$ 135.20	\$ 32.92	
28	HERMITS COVE	\$ (177.00)		\$ 18.45				\$ (158.55)	\$ 116.18	\$ (42.37)	
29	HOBBY HILLS	\$ (131.00)		\$ 12.82				\$ (118.18)	\$ 139.49	\$ 21.31	
30	HOLIDAY HAVEN	\$ (114.00)		\$ 12.26				\$ (101.74)	\$ 81.00	\$ (20.74)	
31	HOLIDAY HEIGHTS	\$ (94.00)		\$ 9.22				\$ (84.78)	\$ 87.42	\$ 2.64	
32	IMPERIAL MOBILE TERRACE	\$ (318.00)		\$ 33.77				\$ (284.23)	\$ 361.14	\$ 75.91	
33	INTERCESSION CITY	\$ (338.00)		\$ 33.45				\$ (304.55)	\$ 437.30	\$ 132.75	
34	INTERLACHEN LAKES/PARK MANOR	\$ (291.00)	\$ 1,815.55	\$ 31.22				\$ 1,555.77	\$ (1,482.42)	\$ 73.35	
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	LAKE AJAY ESTATES	\$ (228.00)	\$ 1,892.45	\$ 15.24				\$ 1,679.70	\$ (1,693.79)	\$ (14.10)	
39	LAKE BRANTLEY	\$ (109.00)		\$ 11.80				\$ (97.20)	\$ 104.34	\$ 7.14	
40	LAKE CONWAY PARK	\$ (140.00)	\$ 1,323.20	\$ 15.19				\$ 1,198.39	\$ (1,186.44)	\$ 11.95	

Revised 7-14-95  
371

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

FPSC

Company: SSU/FPSC Jurisdiction/ Present Uniform  
Docket No: 950495-WS  
Schedule Year Ended 12/31/94  
Water(x) Wastewater( )  
Interim( ) Final( )  
Historical(x) Projected( )  
FPSC Uniform(x) FPSC Non-uniform( )

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.

Line No.	PLANT	(1) INDEXING- RATE CHANGE 1/	(2) CATCH UP BILLING 2/	(3) EXCESS REFUND ACCRUAL 3/	(4) ZERO USAGE 4/	(5) OUT OF PERIOD ADJUSTMENTS 5/	(6) BILLING CYCLE CONVERSIONS 6/	(7) RATE MISCODS 7/	(8) TOTAL ADJUSTMENTS 8/	(9) E2-1 DIFFERENCE 9/	(10) UNEXPLAINED VARIANCE AMOUNT
41	LAKE HARRIET ESTATES	\$ (454.00)		\$ 46.00				\$ (408.00)	\$ 482.97	\$ 74.97	
42	LAKEVIEW VILLAS	\$ (18.00)		\$ 1.56				\$ (16.44)	\$ 25.07	\$ 8.63	
43	LEILANI HEIGHTS	\$ (723.00)		\$ 73.99				\$ (649.01)	\$ 629.10	\$ (19.91)	
44	LEISURE LAKES(COVERED BRIDGE)	\$ (238.00)	\$ 1,907.12	\$ 25.91				\$ 1,695.02	\$ (1,682.84)	\$ 12.19	
45	MARCO SHORES 10/	\$ (541.00)		\$ 55.97	\$ (69.01)		\$ 1,750.86	\$ 1,196.62	\$ 3,008.45	\$ 4,206.07	
46	MARION OAKS	\$ (3,569.00)		\$ 347.77				\$ (3,221.23)	\$ 4,872.74	\$ 1,751.51	
47	MEREDITH MANOR	\$ (1,314.00)		\$ 133.31				\$ (1,180.69)	\$ 1,398.67	\$ 218.18	
48	MORNINGVIEW	\$ (72.00)		\$ 6.76				\$ (65.24)	\$ 87.80	\$ 22.36	
49	OAK FOREST	\$ (241.00)		\$ 24.02				\$ (216.98)	\$ 190.59	\$ (26.39)	
50	OAKWOOD	\$ (224.00)	\$ 1,822.01	\$ 24.02		\$ (14.12)		\$ 1,607.90	\$ (1,525.99)	\$ 81.92	
51	PALISADES COUNTRY CLUB	\$ (196.00)		\$ 10.67				\$ (145.33)	\$ 62.25	\$ (83.06)	
52	PALM PORT	\$ (117.00)		\$ 12.83				\$ (104.37)	\$ 43.58	\$ (60.79)	
53	PALM TERRACE	\$ (1,466.00)		\$ 148.82				\$ (1,317.18)	\$ 1,139.02	\$ (178.16)	
54	PALMS MOBILE HOME PARK	\$ (57.00)		\$ 5.90				\$ (51.10)	\$ 59.81	\$ 8.71	
55	PICCIOLA ISLAND	\$ (216.00)		\$ 21.32				\$ (194.68)	\$ 203.61	\$ 8.93	
56	PINE RIDGE	\$ (2,130.00)		\$ 106.73				\$ (2,023.27)	\$ 3,036.56	\$ 1,013.29	
57	PINE RIDGE ESTATES	\$ (358.00)		\$ 29.05				\$ (328.95)	\$ 389.85	\$ 40.90	
58	PINEY WOODS	\$ (304.00)		\$ 30.24				\$ (273.76)	\$ 289.93	\$ 16.17	
59	POINT O' WOODS	\$ (428.00)		\$ 45.66				\$ (382.34)	\$ 363.13	\$ (19.21)	
60	POMONA PARK	\$ (233.00)	\$ 1,742.43	\$ 20.61				\$ 1,530.04	\$ (1,476.80)	\$ 53.24	
61	POSTMASTER VILLAGE	\$ (264.00)		\$ 21.12				\$ (242.88)	\$ 339.97	\$ 97.09	
62	QUAIL RIDGE	\$ (34.00)		\$ 2.97				\$ (31.03)	\$ 35.32	\$ 4.29	
63	RIVER GROVE	\$ (154.00)		\$ 15.39				\$ (138.61)	\$ 182.58	\$ 43.97	
64	RIVER PARK	\$ (340.00)		\$ 35.81				\$ (304.19)	\$ 389.92	\$ 85.73	
65	ROSEMONT/ROLLING GREEN	\$ (302.00)		\$ 27.11				\$ (274.89)	\$ 317.38	\$ 42.49	
66	SALT SPRINGS	\$ (496.00)		\$ 36.25				\$ (459.75)	\$ 252.65	\$ (207.10)	
67	SAMIRA VILLAS	\$ (22.00)		\$ 2.05				\$ (19.95)	\$ 22.04	\$ 2.09	
68	SILVER LAKE EST/W. SHORES	\$ (3,797.00)		\$ 395.87				\$ (3,401.13)	\$ 3,588.38	\$ 167.25	
69	SILVER LAKE OAKS	\$ (34.00)		\$ 3.26				\$ (30.74)	\$ 70.71	\$ 39.97	
70	SKYCREST	\$ (151.00)		\$ 15.33				\$ (135.67)	\$ 186.55	\$ 50.88	
71	ST. JOHNS HIGHLANDS	\$ (83.00)	\$ 663.97	\$ 8.83				\$ 589.80	\$ (625.19)	\$ (35.40)	
72	STONE MOUNTAIN	\$ (20.00)		\$ 1.57				\$ (18.33)	\$ 20.46	\$ 2.13	
73	SUGAR MILL	\$ (687.00)		\$ 74.40				\$ (612.60)	\$ 615.13	\$ 2.53	
74	SUGARMILL WOODS	\$ (7,172.00)		\$ 763.77				\$ (6,408.23)	\$ 8,538.32	\$ 2,130.09	
75	SUNNY HILLS	\$ (706.00)		\$ 53.50				\$ (652.50)	\$ 831.92	\$ 179.42	
76	SUNSHINE PARKWAY	\$ (306.00)	\$ 3,491.56	\$ 18.28				\$ 3,203.84	\$ (3,217.57)	\$ (13.73)	
77	TROPICAL PARK	\$ (683.00)	\$ 6,153.05	\$ 71.47				\$ 5,535.52	\$ (5,342.92)	\$ 192.60	
78	UNIVERSITY SHORES	\$ (7,096.00)	\$ 57,857.05	\$ 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	\$ (79.29)	
81	WESTMONT	\$ (220.00)	\$ 1,844.91	\$ 21.35				\$ 1,648.26	\$ (1,706.32)	\$ (60.06)	
82	WINDSONG	\$ (159.00)		\$ 15.99				\$ (143.01)	\$ 153.59	\$ 10.58	

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**SCHEDULE OF WATER REVENUE AT PRESENT AND PROPOSED RATES**

Summary of Revenue Reconciliation

FPSC

Company: SSU/ FPSC Jurisdiction/ Present Uniform

Docket No: 950495-WS  
 Schedule Year Ended 12/31/94  
 Water(x) Wastewater( )  
 Interim( ) Final( )  
 Historical(x) Projected( )  
 FPSC Uniform(x) FPSC Non-uniform( )

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

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

Line No.	PLANT	(1) INDEXING- RATE CHANGE 1/	(2) CATCH UP BILLING 2/	(3) EXCESS REFUND ACCRUAL 3/	(4) ZERO USAGE 4/	(5) OUT OF PERIOD ADJUSTMENTS 5/	(6) BILLING CYCLE CONVERSIONS 6/	(7) RATE MISCOCODES 7/	(8) TOTAL ADJUSTMENTS 8/	(9) E2-1 DIFFERENCE 9/	(10) UNEXPLAINED VARIANCE AMOUNT
83	WOODMERE	\$ (2,914.00)		\$ 318.97					\$ (2,595.03)	\$ 2,177.42	\$ (417.61)
84	WOOTENS	\$ (20.00)		\$ 2.22					\$ (17.78)	\$ 24.36	\$ 6.58
85	ZEPHYR SHORES	\$ (436.00)		\$ 39.25					\$ (396.75)	\$ 391.36	\$ (5.39)
<b>Total FPSC Present Uniform 11/</b>		<b>\$ (115,305.00)</b>	<b>\$ 100,623.17</b>	<b>\$ 11,328.76</b>	<b>\$ (9,816.94)</b>	<b>\$ (562.26)</b>	<b>\$ -</b>	<b>\$ 1,750.66</b>	<b>\$ (11,981.01)</b>	<b>\$ 48,588.97</b>	<b>\$ 36,607.96</b>

- 1/ "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/ "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/ "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 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.
- 11/ Total may not tie to other schedules due to rounding at the plant level vs. the summary level.

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

FPSC

Company: SSU/ FPSC Jurisdiction/ Present Non-Uniform  
 Docket No: 950495-W5  
 Schedule Year Ended 12/31/94  
 Water(x) Wastewater( )  
 Interim( ) Final( )  
 Historical(x) Projected( )  
 FPSC Uniform( ) FPSC Non-uniform(x)

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

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

Line No.	PLANT	(1) INDEXING- RATE CHANGE 1/	(2) CATCH UP BILLING 2/	(3) EXCESS REFUND ACCRUAL 3/	(4) ZERO USAGE 4/	(5) OUT OF PERIOD ADJUSTMENTS 5/	(6) BILLING CYCLE CONVERSIONS 6/	(7) RATE MISCOCDES 7/	(8) TOTAL ADJUSTMENTS 8/	(9) E2-1 DIFFERENCE 9/	(10) UNEXPLAINED VARIANCE AMOUNT
1	DEEP CREEK	\$ (306,213.00)							\$ (306,213.00)	\$ 309,139.47	\$ 2,926.47
2	ENTERPRISE UTIL. CORP.	\$ -							\$ -	\$ 209.29	\$ 209.29
3	GENEVA LAKE ESTATES	\$ (353.00)				\$ (5,807.34)			\$ (6,160.34)	\$ 6,280.55	\$ 120.21
4	KEYSTONE CLUB ESTATES	\$ (400.00)							\$ (400.00)	\$ 558.53	\$ 158.53
5	LEHIGH	\$ -				\$ (197.52)			\$ (197.52)	\$ 18,081.93	\$ 17,884.41
6	MARCO ISLAND 10/	\$ 193,611.00							\$ 193,611.00	\$ (151,694.20)	\$ 41,916.80
7	PALM VALLEY	\$ (1,369.00)			\$ (1.83)				\$ (1,370.83)	\$ 1,732.77	\$ 361.94
8	REMINGTON FOREST	\$ (494.00)							\$ (494.00)	\$ 671.54	\$ 177.54
<b>Total FPSC Present Non-Uniform</b>		<b>\$ (115,218.00)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1.83)</b>	<b>\$ (6,004.86)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (121,224.89)</b>	<b>\$ 184,979.88</b>	<b>\$ 63,755.19</b>

- 1/ "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/ "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/ "Excess Refund Accrual" is the amount of revenue attributed to an over accrual of refund amount made for Docket No. 920199-W5.
- 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 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.

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 Revised 7-14-95

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

FPSC

Company: SSU FPSC Jurisdiction/ Present Uniform  
 Docket No: 950496-W5  
 Schedule Year Ended 12/31/94  
 Water( ) Wastewater(x)  
 Interim( ) Final( )  
 Historical(x) Projected( )  
 FPSC Uniform(x) FPSC Non-uniform( )

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 No.	INDEXING- RATE CHANGE 1/	CATCH UP BILLING 2/	EXCESS REFUND ACCURAL 3/	ZERO USAGE 4/	OUT OF PERIOD ADJUSTMENTS 5/	BILLING CYCLE CONVERSIONS 6/	RATE MISCOCODES 7/	TOTAL ADJUSTMENTS 8/	E2-1 DIFFERENCE 9/	UNEXPLAINED VARIANCE AMOUNT
1	AMELIA ISLAND \$ (35,132.00)		\$ 4,293.08	\$ (36,180.57)				\$ (67,019.49)	\$ 70,964.72	\$ 3,945.23
2	APACHE SHORES \$ (654.00)		\$ 109.69	\$ 458.21				\$ (86.10)	\$ (63.63)	\$ (149.73)
3	APPLE VALLEY \$ (1,906.00)		\$ 331.22					\$ (1,574.78)	\$ 1,662.44	\$ 87.66
4	BEACON HILLS \$ (38,828.00)		\$ 5,712.09					\$ (33,115.91)	\$ 29,913.06	\$ (3,202.85)
5	BEECHER'S POINT \$ (401.00)	\$ 648.18	\$ 54.85					\$ 302.03	\$ (242.07)	\$ 59.96
6	BURNT STORE \$ (6,253.00)		\$ 679.79					\$ (5,573.21)	\$ 7,322.51	\$ 1,749.30
7	CHILUOTA \$ (1,323.00)	\$ 3,694.83	\$ 216.14					\$ 2,587.97	\$ (2,465.30)	\$ 122.67
8	CITRUS PARK \$ (2,697.00)		\$ 396.57					\$ (2,300.43)	\$ 3,249.29	\$ 948.86
9	CITRUS SPRINGS \$ (6,092.00)		\$ 985.40					\$ (5,106.60)	\$ 6,287.36	\$ 1,180.76
10	DELTONA \$ (53,180.00)		\$ 7,959.83					\$ (45,220.17)	\$ 55,597.49	\$ 10,377.32
11	FISHERMAN'S HAVEN \$ (1,376.00)		\$ 201.96					\$ (1,174.04)	\$ 1,683.51	\$ 509.47
12	FL. CENTRAL COMMERCE PARK \$ (3,270.00)		\$ 539.18					\$ (2,730.82)	\$ 3,271.25	\$ 540.53
13	FOX RUN \$ (1,137.00)		\$ 172.86					\$ (964.14)	\$ 977.86	\$ 13.72
14	HOLIDAY HAVEN \$ (719.00)		\$ 118.88					\$ (600.12)	\$ 674.90	\$ 74.78
15	JUNGLE DEN \$ (761.00)		\$ 124.30					\$ (636.70)	\$ 728.80	\$ 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)	\$ 4,723.78	\$ 266.67					\$ 3,243.45	\$ (3,093.62)	\$ 149.83
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)		\$ 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)		\$ 141.58					\$ (771.42)	\$ 688.07	\$ (83.35)
23	PALM TERRACE \$ (8,784.00)		\$ 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 \$ (1,182.00)		\$ 95.25					\$ (1,086.75)	\$ 1,233.57	\$ 136.82
26	SALT SPRINGS \$ (2,620.00)		\$ 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	\$ 252.84					\$ 7,156.31	\$ (7,209.55)	\$ (53.24)
33	UNIVERSITY SHORES \$ (49,793.00)	\$ 121,359.48	\$ 6,977.24					\$ 78,543.72	\$ (81,732.86)	\$ (3,189.14)
34	VENETIAN VILLAGE \$ (869.00)		\$ 134.90					\$ (734.10)	\$ 131.21	\$ (602.89)
35	WOODMERE \$ (19,099.00)		\$ 3,225.61					\$ (15,873.39)	\$ 16,192.46	\$ 319.07
36	ZEPHYR SHORES \$ (3,254.00)		\$ 339.45					\$ (2,914.55)	\$ 3,001.76	\$ 87.21
	<b>Total FPSC Present Uniform 10/</b>									
	\$ (300,705.00)	\$ 140,861.73	\$ 42,845.69	\$ (35,796.44)	\$ -	\$ -	\$ -	\$ (152,795.01)	\$ 176,223.25	\$ 23,428.23

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- 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/ Total may not tie to other schedules due to rounding at the plant level vs. the summary level.

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Revised 7-14-95

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

FPSC

Company: SSI/ FPSC Jurisdiction/ Present Non-Uniform  
 Docket No: 950495-WS  
 Schedule Year Ended 12/31/94  
 Water( ) Wastewater(x)  
 Interim( ) Final( )  
 Historical(x) Projected( )  
 FPSC Uniform( ) FPSC Non-uniform(x)

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

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

Line No.	PLANT	(1) INDEXING- RATE CHANGE 1/	(2) CATCH UP BILLING 2/	(3) EXCESS REFUND ACCRUAL 3/	(4) ZERO USAGE 4/	(5) OUT OF PERIOD ADJUSTMENTS 5/	(6) BILLING CYCLE CONVERSIONS 6/	(7) RATE MISCODES 7/	(8) TOTAL ADJUSTMENTS 8/	(9) E2-1 DIFFERENCE 9/	(10) UNEXPLAINED VARIANCE AMOUNT
	DEEP CREEK	\$ (463,813.00)							\$ (463,813.00)	\$ 467,022.36	\$ 3,209.36
	ENTERPRISE UTIL CORP.	\$ -							\$ -	\$ 308.84	\$ 308.84
	LEHIGH	\$ -							\$ -	\$ 23,305.74	\$ 23,305.74
	MARCO ISLAND	\$ 57,486.00							\$ 57,486.00	\$ (53,221.74)	\$ 4,264.26
	TROPICAL ISLES	\$ (307.00)					\$ 2,849.00		\$ 2,542.00	\$ (2,305.87)	\$ 236.13
	<b>Total FPSC Present Non-Uniform</b>	<b>\$ (406,634.00)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,849.00</b>	<b>\$ -</b>	<b>\$ (403,786.00)</b>	<b>\$ 436,108.33</b>	<b>\$ 31,324.33</b>

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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.

3/ "Excess Refund Accrual" is the amount of revenue attributed to an over accrual of refund amount made for Docket No. 920193-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.

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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.

Revised 7-14-95

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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.

FPSC

Page 1 of 1

Preparer: Bliss

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	PLANT/DEVELOPMENT	AGREEMENT DATE	WATER ERC	WASTEWATER ERC	ESTIMATED VALUE OF WATER CONTRIBUTED PROPERTY	ESTIMATED VALUE OF WASTEWATER CONTRIBUTED PROPERTY	ESTIMATED VALUE OF TOTAL CONTRIBUTED PROPERTY	DESCRIPTION OF PROJECTED CONTRIBUTED PROPERTY
<b>AMELIA ISLAND</b>								
1	Amelia Island Company	1/28/91	30	30	\$12,406	\$11,045	\$12,438	(1)
2	Dunes Club Company	7/9/83	257	257				
<b>BEACON HILL</b>								
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	\$68,968	(1)
<b>BURNT STORE</b>								
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)
<b>DELTONA</b>								
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	Pinnacle 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)
<b>LEHIGH</b>								
11	Schriener Enterprises	12/15/94	36	29	\$0	\$0	\$29	(1)
<b>MARCO</b>								
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	\$12,438	(1)
<b>SUNSHINE PARKWAY</b>								
14	Dale Dewitt	6/19/94	92	92	\$0	\$0	\$92	(1)
<b>WOODMERE</b>								
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).

Revised 7-14-95  
87

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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: 07/10/95  
PREPARED BY: 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)(o), 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**

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**SCHEDULE NO. 16**

**DETAIL CONTAINING**


**PROPOSED PLANT EXPANSIONS**

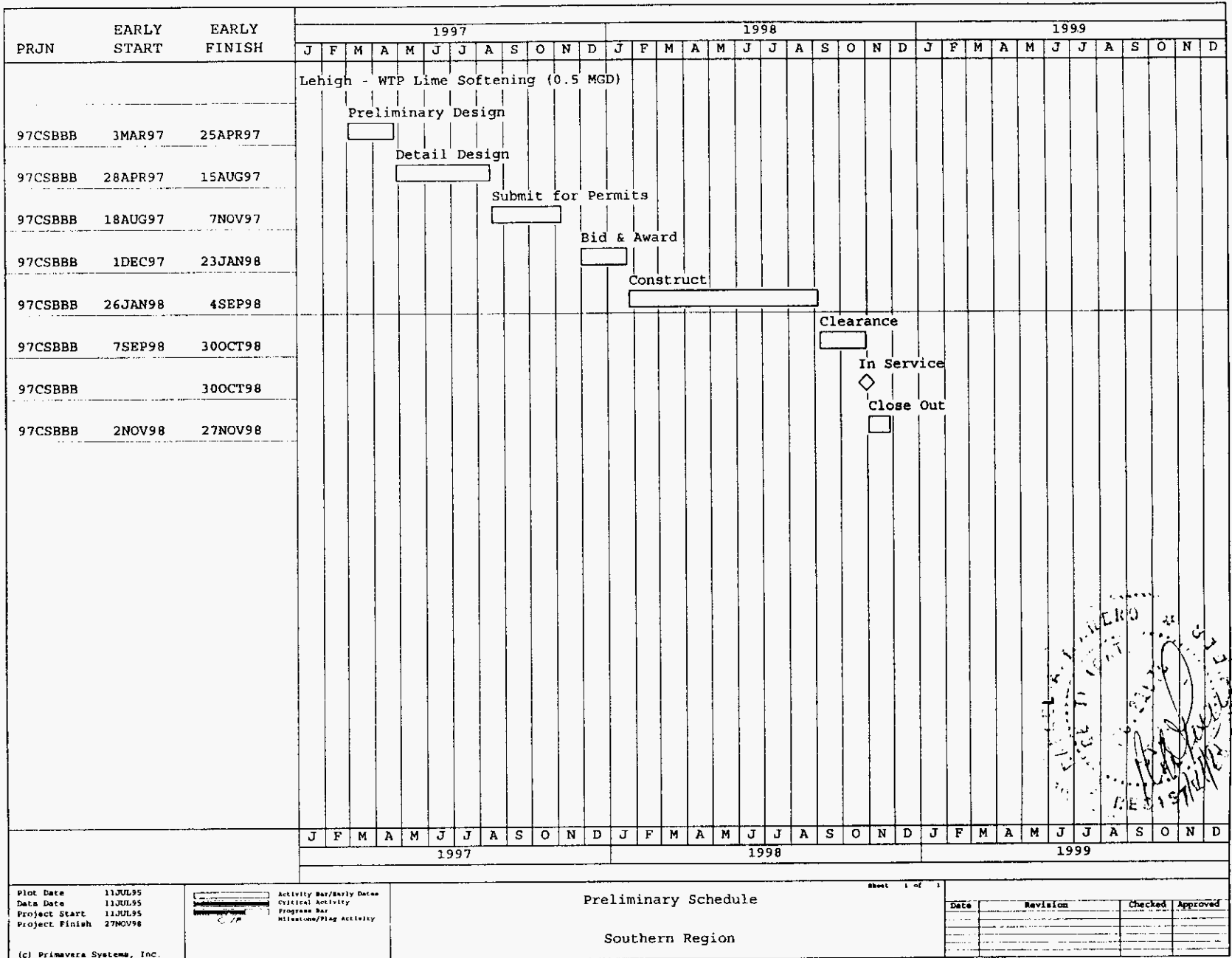
SOUTHERN STATES UTILITIES, INC.  
CAPITAL AUTHORIZATION REQUEST

LEHIGH WTP LIME SOFTENING OPTION (0.5 MGD)

<u>NARUC</u>	<u>Conceptual Cost Estimate</u>	<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	<u>83,000</u>
	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. 6/23/95  
 Registered Engineer 21076

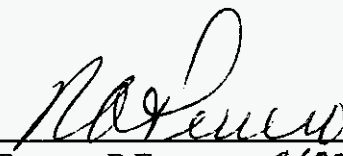


SOUTHERN STATES UTILITIES, INC.  
CAPITAL AUTHORIZATION REQUEST

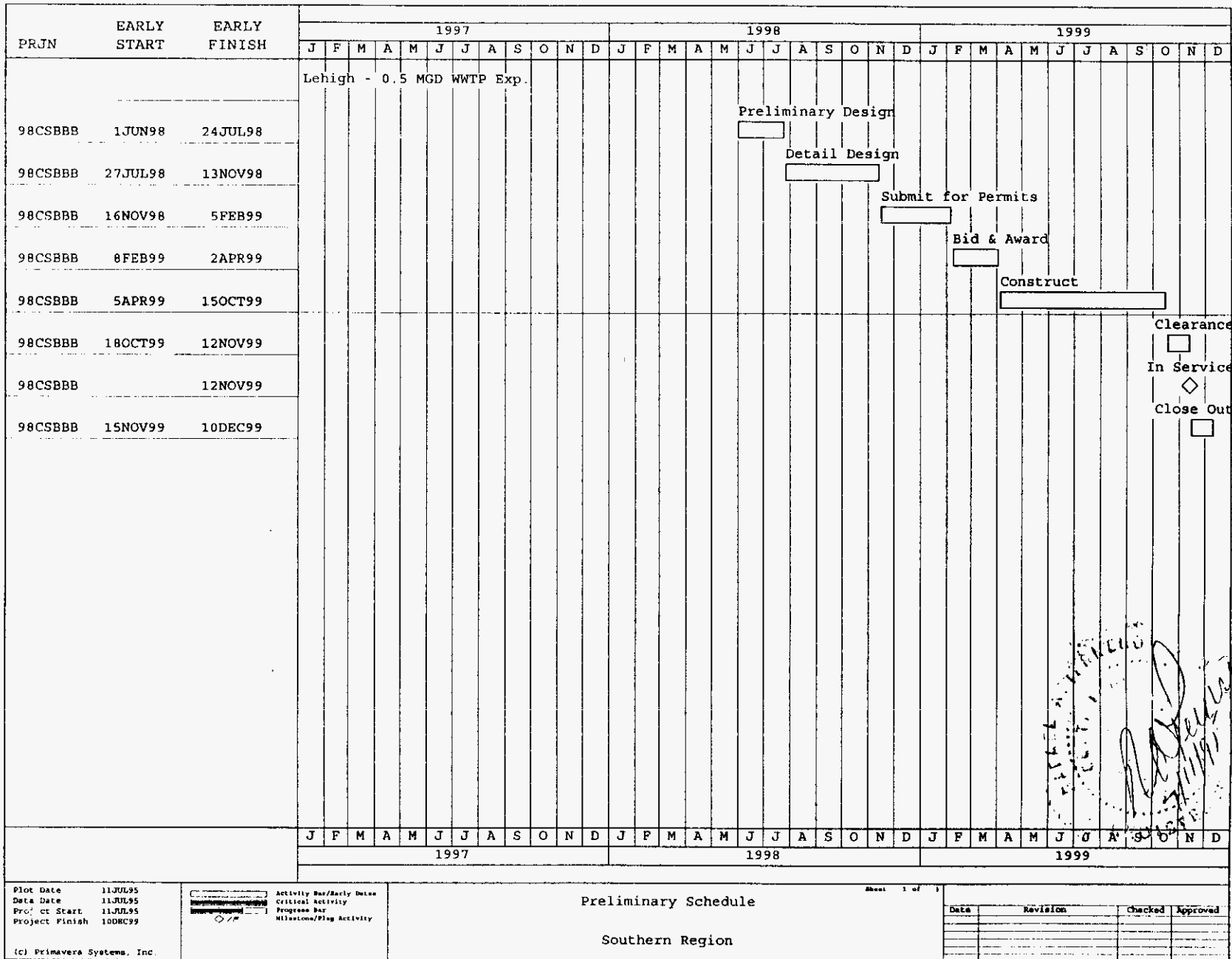
LEHIGH 0.5 MGD WWTP

<u>NARUC</u>	<u>Conceptual Cost Estimate</u>	<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>	<u>36,000</u>
	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. 6/23/95  
 Registered Engineer 21076






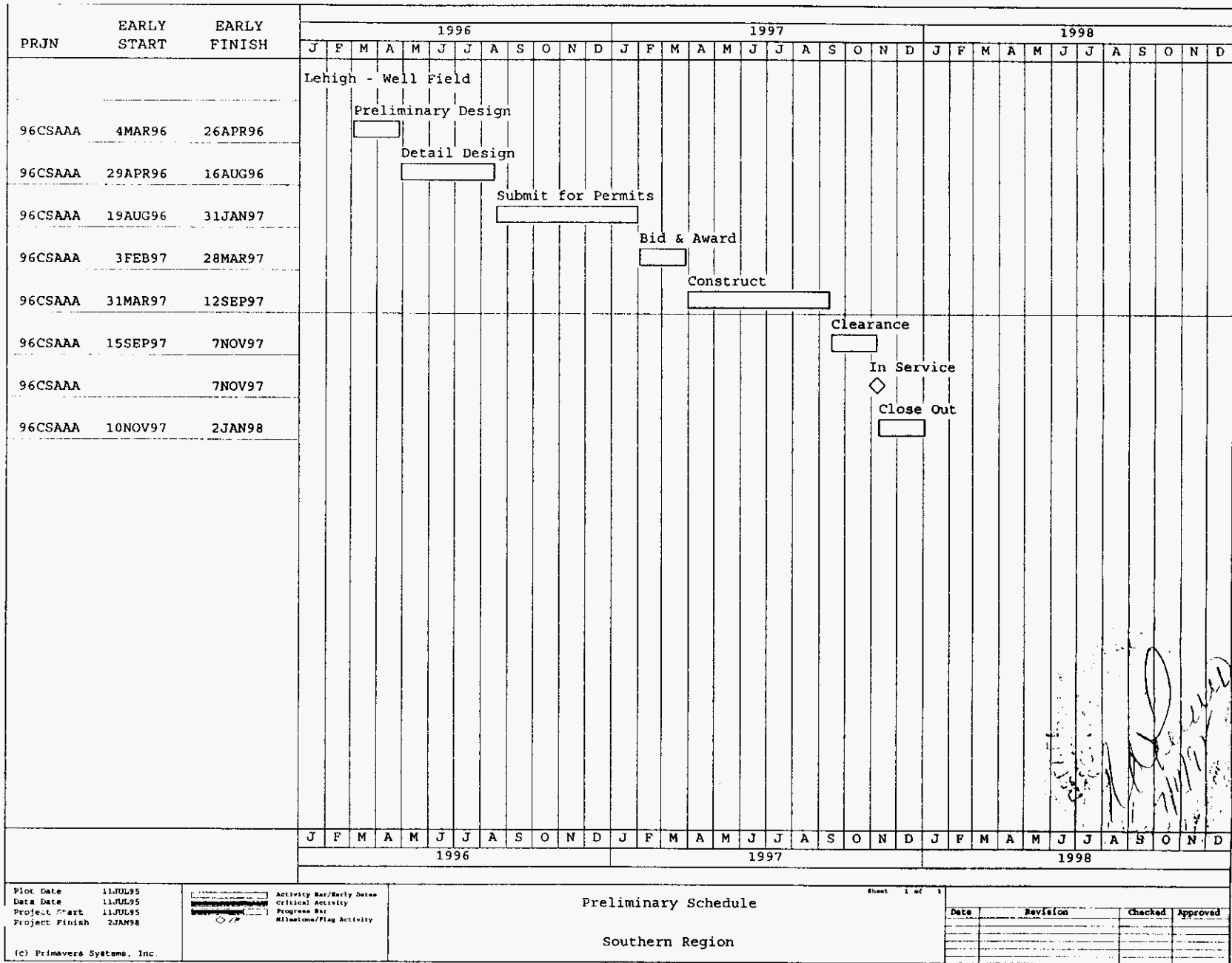
SOUTHERN STATES UTILITIES, INC.  
CAPITAL AUTHORIZATION REQUEST

LEHIGH WELL FIELD (0.5 MGD)

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

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

  
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 R. A. Terrero, P.E. 6/23/95  
 Registered Engineer 21076




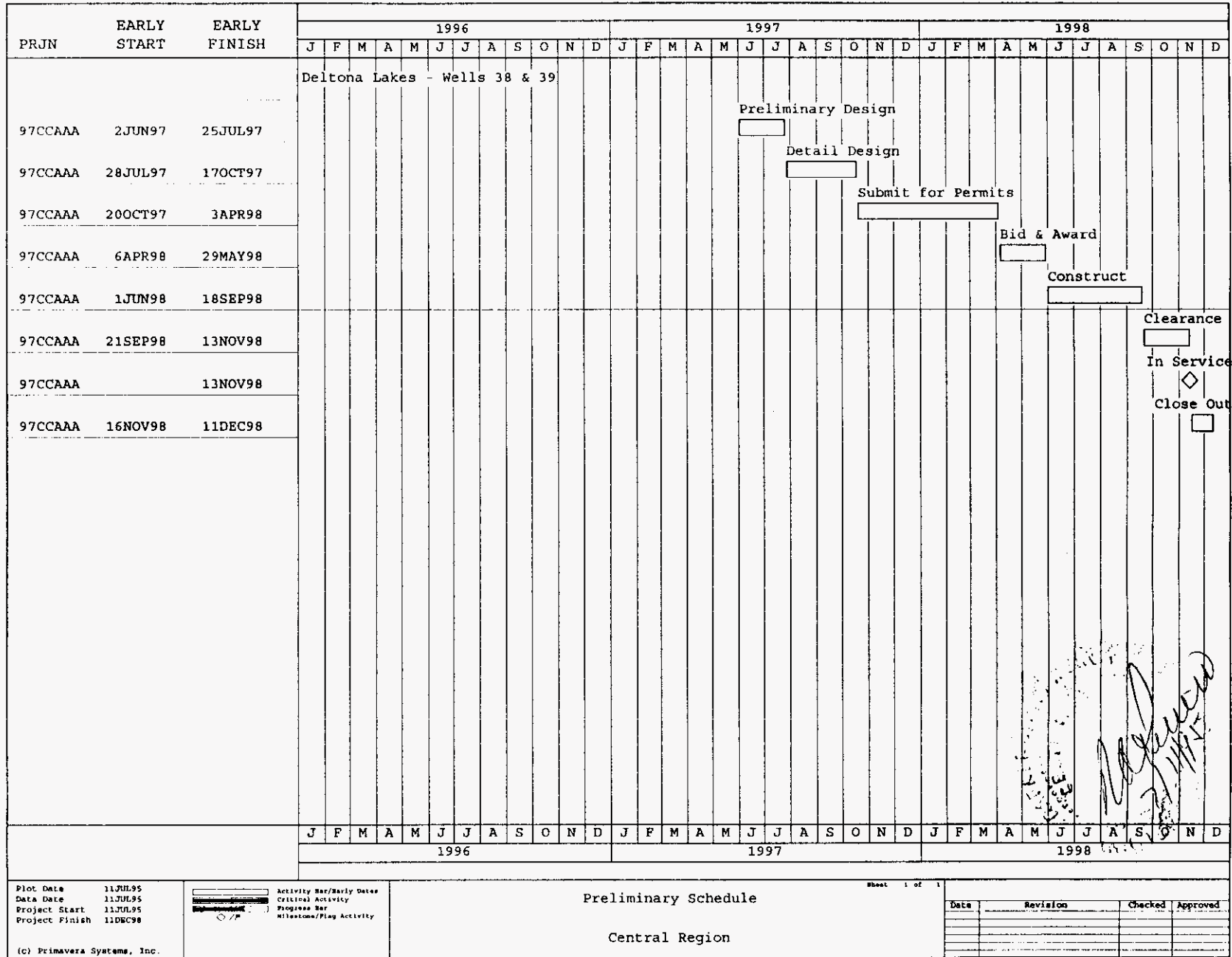
SOUTHERN STATES UTILITIES, INC.  
CAPITAL AUTHORIZATION REQUEST

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

<u>NARUC</u>	<u>Conceptual Cost Estimate</u>	<u>Each</u>
Unclassified	Design	\$ 13,000
Unclassified	Permitting	5,000
Unclassified	Bid/Award	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. 6/23/95  
 Registered Engineer 21076



Plot Date 11JUL95  
 Data Date 11JUL95  
 Project Start 11JUL95  
 Project Finish 11DEC98

Activity Bar/Barly Dates  
 Critical Activity  
 Progress Bar  
 Milestone/Flag Activity

Preliminary Schedule  
 Central Region

Sheet 1 of 1


Date	Revision	Checked	Approved

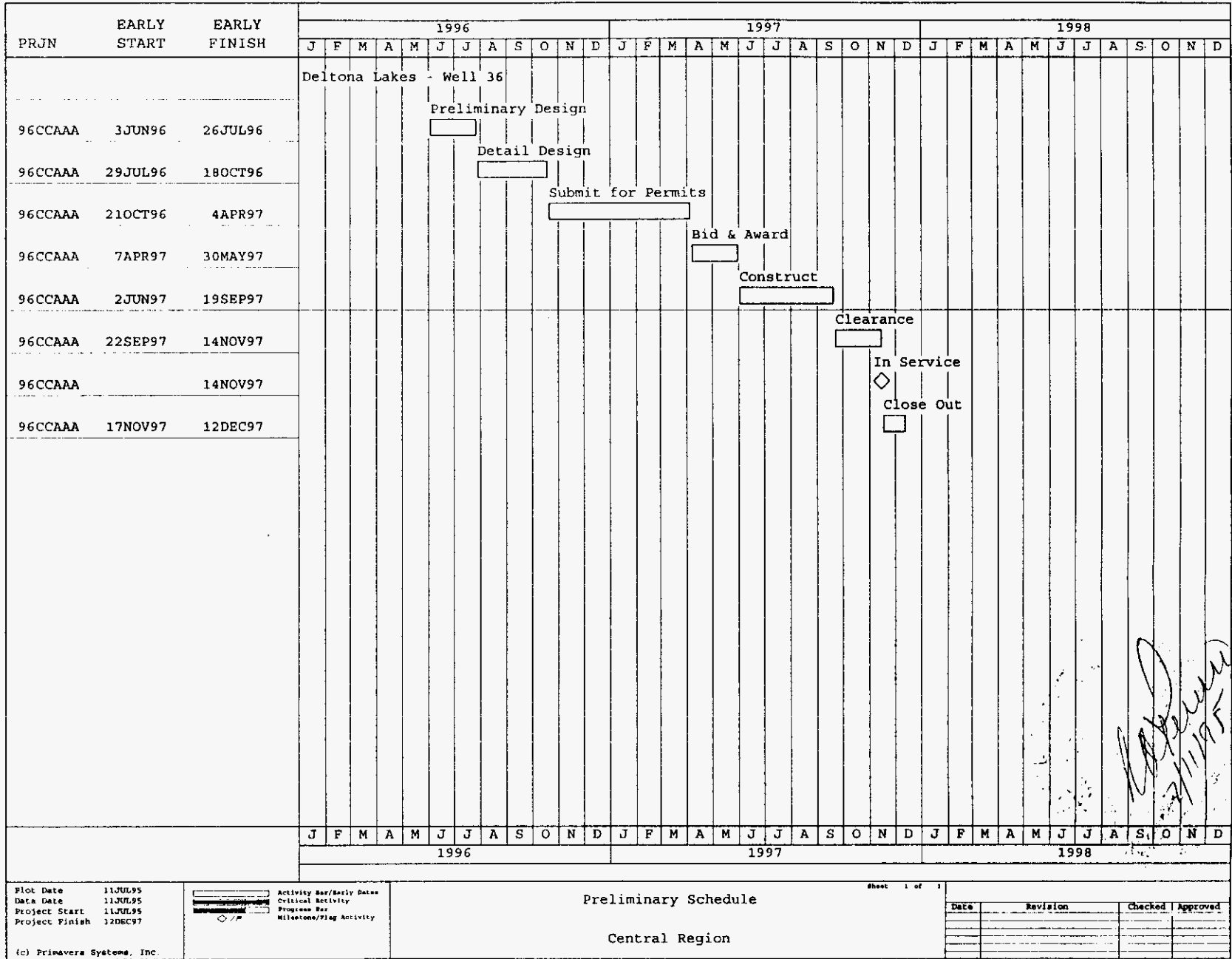
SOUTHERN STATES UTILITIES, INC.  
CAPITAL AUTHORIZATION REQUEST

DELTONA LAKES - WELL #36 (1 MGD)

<u>NARUC</u>	<u>Conceptual Cost Estimate</u>	<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. 6/23/95  
 Registered Engineer 21076



Plot Date 11JUL95  
 Data Date 11JUL95  
 Project Start 11JUL95  
 Project Finish 12DEC97

Activity Bar/Early Dates  
 Critical Activity  
 Progress Bar  
 Milestone/Flag Activity

Preliminary Schedule

Sheet 1 of 1

Central Region


Date	Revision	Checked	Approved

SOUTHERN STATES UTILITIES, INC.  
CAPITAL AUTHORIZATION REQUEST

BURNT STORE 0.25 MGD WWTP

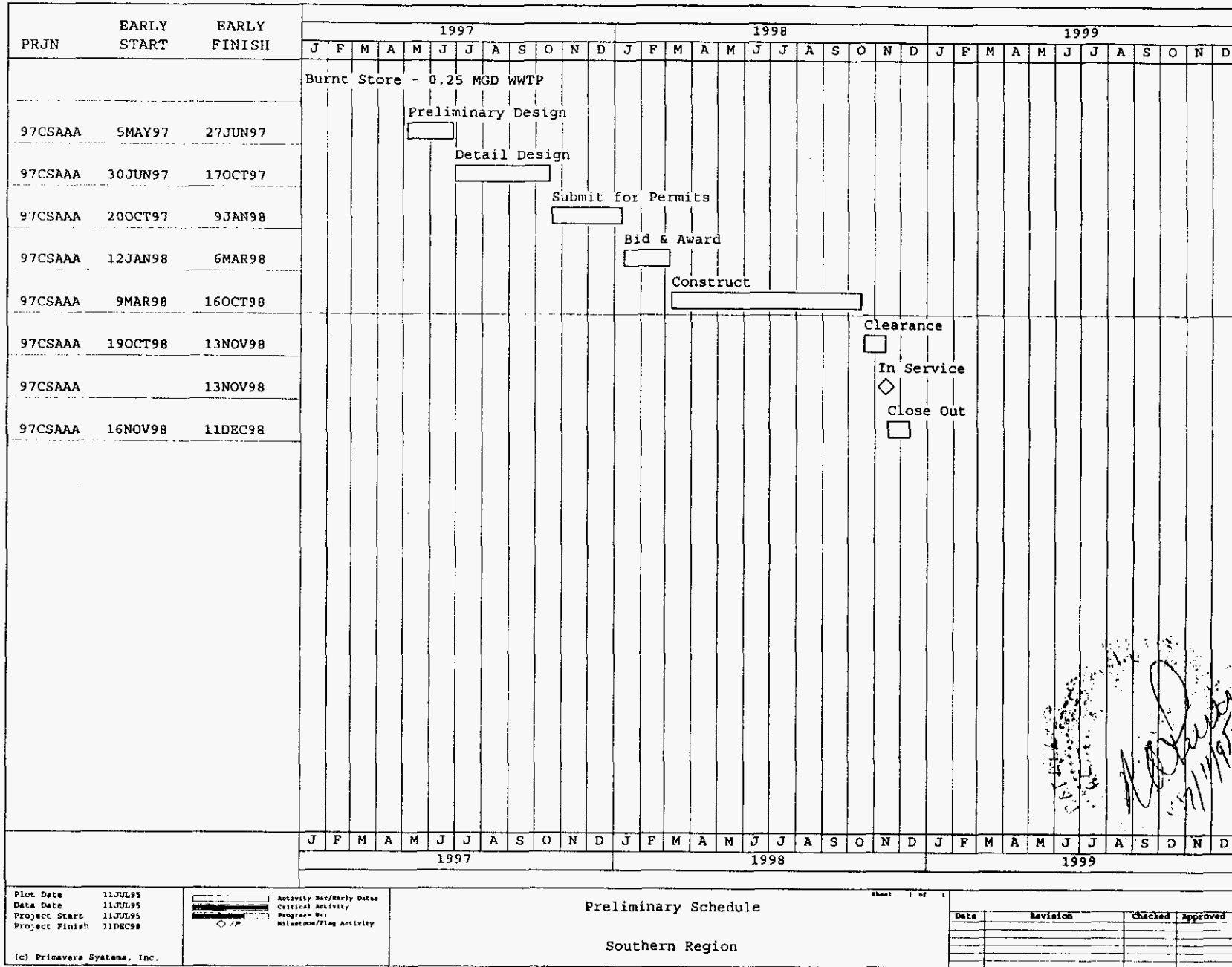
<u>NARUC</u>	<u>Conceptual Cost Estimate</u>	<u>Each</u>
Unclassified	Engineering and Design	\$157,000
Unclassified	Permitting	20,000
Unclassified	Bid & Award	3,000
354.4	Preliminary Treatment	65,000
371.3	Influent Pumping	65,000
354.4	Flow Equalization	140,000
380.4	Activated Sludge	100,000
380.4	Clarification	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>
	<b>PROJECT TOTAL</b>	<b>\$1,700,000</b>

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

  
 \_\_\_\_\_  
 R. A. Terrero, P.E. 6/23/95  
 Registered Engineer 21076

June 23, 1995





Plot Date 11JUL95  
 Data Date 11JUL95  
 Project Start 11JUL95  
 Project Finish 11DEC98

Activity Bar/Early Date  
 Critical Activity  
 Program Bar  
 Milestone/Flag Activity

Preliminary Schedule  
 Southern Region

Sheet 1 of 1

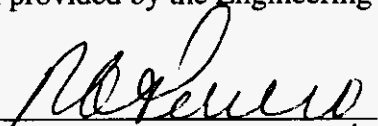
Date	Revision	Checked	Approved

SOUTHERN STATES UTILITIES, INC.  
CAPITAL AUTHORIZATION REQUEST

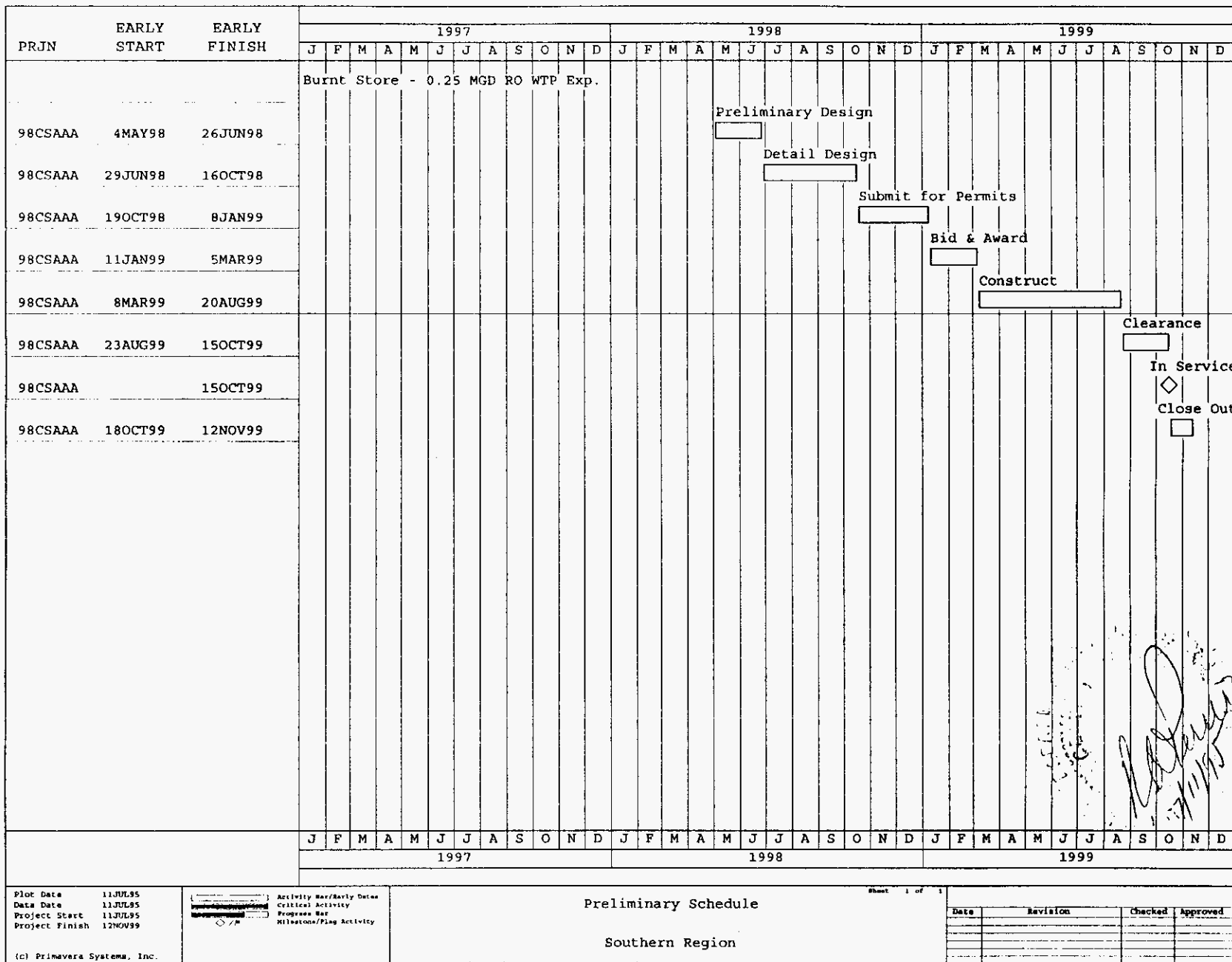
BURNT STORE R.O. WTP (0.25 MGD)

<u>NARUC</u>	<u>Conceptual Cost Estimate</u>	<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	<u>15,000</u>
	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	<u>\$502,000</u>

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

  
 R. A. Terrero, P.E. 6/23/95  
 Registered Engineer 21076

June 23, 1995



Preliminary Schedule

Southern Region


Date	Revision	Checked	Approved

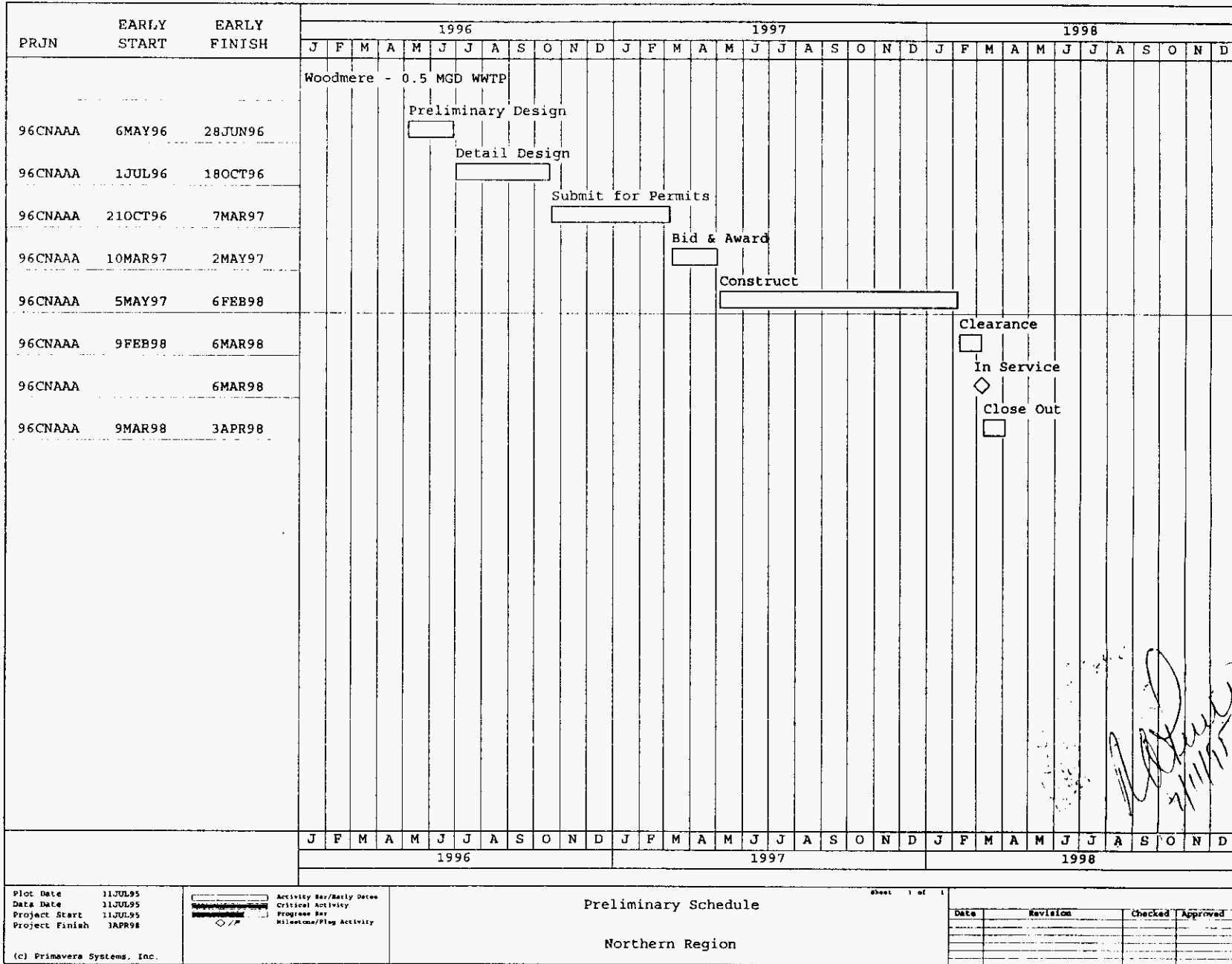
SOUTHERN STATES UTILITIES, INC.  
CAPITAL AUTHORIZATION REQUEST

WOODMERE 0.5 MGD WWTP

<u>NARUC</u>	<u>Conceptual Cost Estimate</u>	<u>Each</u>
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	<u>223,000</u>
	Project Total	<u>\$2,500,000</u>

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

  
 R. A. Terrero, P.E. 6/23/95  
 Registered Engineer 21076




Plot Date 11JUL95 Data Date 11JUL95 Project Start 11JUL95 Project Finish 1APR98	<input type="checkbox"/> Activity Bar/Early Date <input type="checkbox"/> Critical Activity <input type="checkbox"/> Progress Bar <input type="checkbox"/> Milestone/Flag Activity	Preliminary Schedule  Northern Region	sheet 1 of 1 <table border="1"> <thead> <tr> <th>Date</th> <th>Revision</th> <th>Checked</th> <th>Approved</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>	Date	Revision	Checked	Approved												
Date	Revision	Checked	Approved																

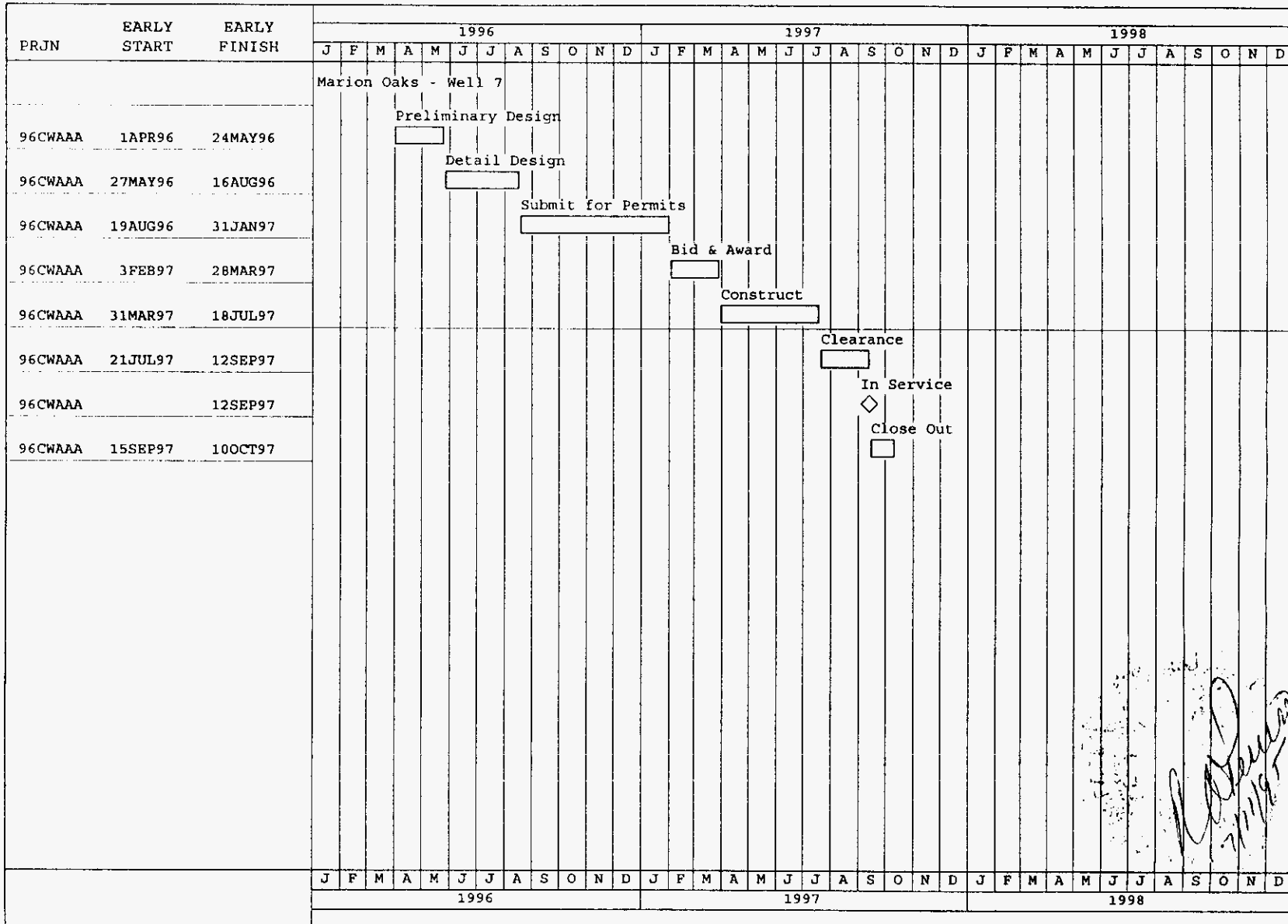
SOUTHERN STATES UTILITIES, INC.  
CAPITAL AUTHORIZATION REQUEST

MARION OAKS - WELL #7 (1.0 MGD)

<u>NARUC</u>	<u>Conceptual Cost Estimate</u>	<u>Each</u>
Unclassified	Design	\$ 13,000
Unclassified	Permitting	5,000
Unclassified	Bid/Award	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.

  
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 R. A. Terrero, P.E. 6/23/95  
 Registered Engineer 21076



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7/11/97

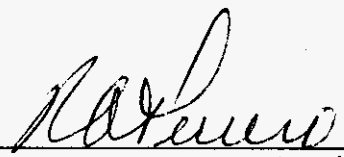
Plot Date 11JUL95	Activity Bar/Early Dates	<b>Preliminary Schedule</b>  Western Region	Sheet 1 of 1	
Data Date 11JUL95	Critical Activity		Date	Revision
Project Start 11JUL95	Progress Bar		Checked	Approved
Project Finish 10OCT97	Milestone/Flag Activity			

SOUTHERN STATES UTILITIES, INC.  
CAPITAL AUTHORIZATION REQUEST

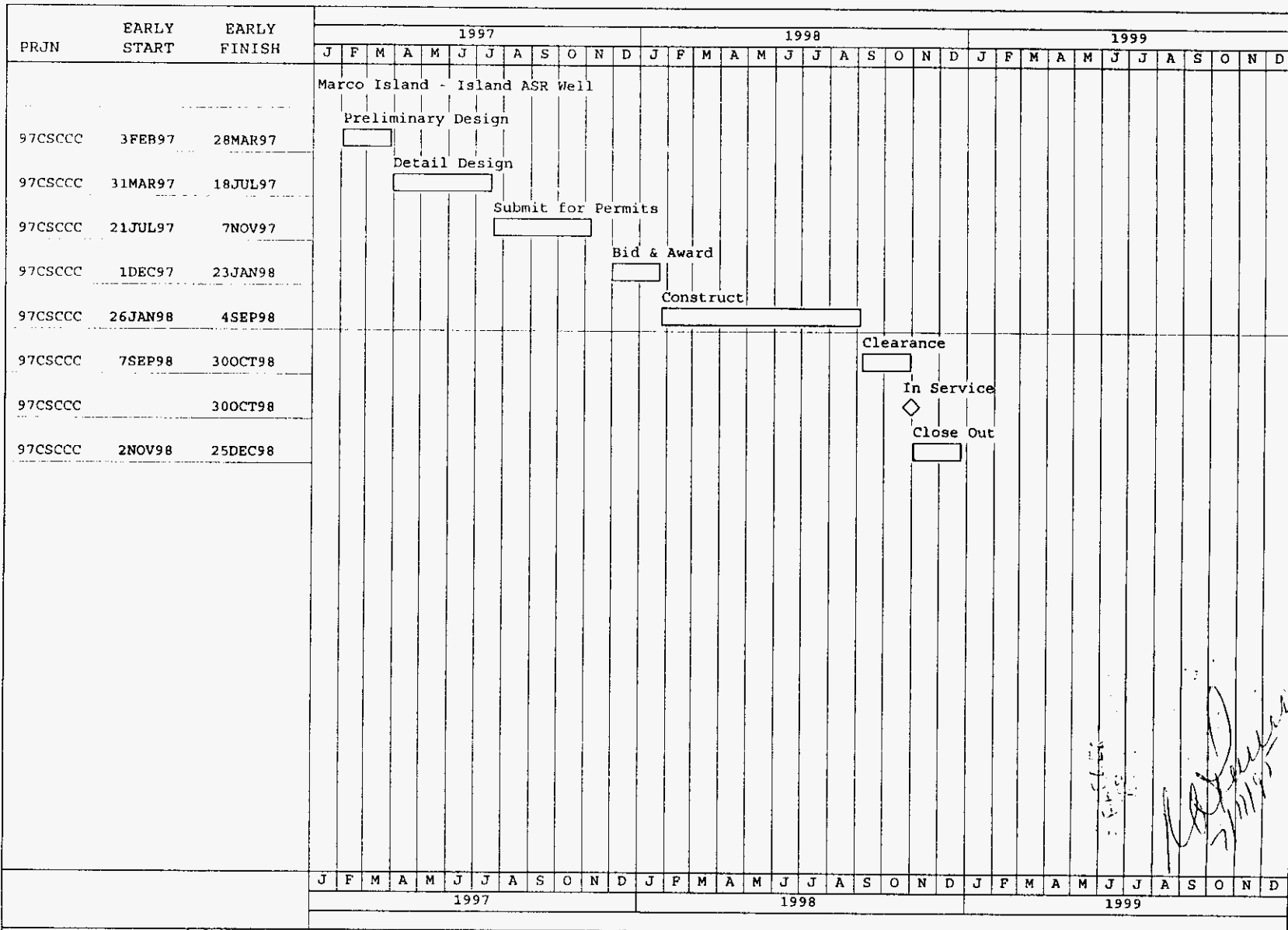
MARCO ISLAND ASR WELL (3.0 - 4.0 MGD)

<u>NARUC</u>	<u>Conceptual Cost Estimate</u>	<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	<u>40,000</u>
	Engineering Subtotal	400,000
307.2	Monitor Wells	180,000
307.2	Drill and Test ASR Well	270,000
311.2	Injection Pump Station & Piping	110,000
311.2	Recovery Pumping Station & Piping	110,000
320.3	Pretreatment	<u>150,000</u>
	Subtotal	820,000
	Construction Contingencies	<u>80,000</u>
	Construction Total	900,000
	Engineering Total	400,000
	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. 6/23/95  
 Registered Engineer 21076





Plot Date 11JUL95  
 Data Date 11JUL95  
 Project Start 11JUL95  
 Project Finish 25DEC98

Activity Bar/Early Dates  
 Critical Activity  
 Progress Bar  
 Milestone/Flag Activity

Preliminary Schedule

Southern Region

Sheet 1 of 1

Date	Revision	Checked	Approved

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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
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$219.00	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.08	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	N/A	\$298.00	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$3.27	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	ACTUAL COST	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	\$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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$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)
15	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
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$1,250.00	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$4.61	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	N/A	\$17.00	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.34	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	ACTUAL COST	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	\$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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$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	\$654,438	\$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	Sch. 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)



SERVICE AVAILABILITY CHARGES

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

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Effective Date:

By: \_\_\_\_\_

Forrest L. Ludsen, Vice President  
Customer Services

**SERVICE AVAILABILITY CHARGES**

**CONVENTIONAL TREATMENT - METER INSTALLATION CHARGES**

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

<u>Plant</u>	<u>County</u>	<u>Previous Sheet Numbers</u>	<u>Previous Eff. Date</u>	<u>Previous Order No.</u>
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

**Effective Date:**

**By:**

**Forrest L. Ludsen, Vice President  
Customer Services**

**SERVICE AVAILABILITY CHARGES**

**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

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Effective Date:

By: \_\_\_\_\_

Forrest L. Ludsen, Vice President  
Customer Services

**SERVICE AVAILABILITY CHARGES**

**CONVENTIONAL TREATMENT - SERVICE INSTALLATION CHARGES**

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

<u>Plant</u>	<u>County</u>	<u>Previous Sheet Numbers</u>	<u>Previous Eff. Date</u>	<u>Previous Order No.</u>
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:**

**By:**

**Forrest L. Ludsen, Vice President  
Customer Services**

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**SERVICE AVAILABILITY CHARGES**

**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

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Effective Date:

By: \_\_\_\_\_

Forrest L. Ludsen, Vice President  
Customer Services

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**SERVICE AVAILABILITY CHARGES**

**REVERSE OSMOSIS - METER INSTALLATION CHARGES**

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

<u>Plant</u>	<u>County</u>	<u>Previous Sheet Numbers</u>	<u>Previous Eff. Date</u>	<u>Previous 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

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Effective Date:

By: \_\_\_\_\_

Forrest L. Ludsen, Vice President  
Customer Services

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**SERVICE AVAILABILITY CHARGES**

**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

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Effective Date:

By:

Forrest L. Ludsen, Vice President  
Customer Services

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**SERVICE AVAILABILITY CHARGES**

**REVERSE OSMOSIS - SERVICE INSTALLATION CHARGES**

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

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

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Effective Date:

By:

Forrest L. Ludsen, Vice President  
Customer Services



**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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	\$400.54	\$82.13	Sch. 3 (w)
2	Per Gallon Equivalent	\$1.14	\$0.36	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$307.73	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$6.28	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$626.68</b>	<b>\$622.86</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$421,727	\$2,845,480	\$168,174	\$241,464	\$3,676,845	Sch. 6 (w) p 1
2	Land	\$3,514				\$3,514	Sch. 6 (w) p 1
3	Depreciable Assets	\$418,213	\$2,845,480	\$168,174	\$241,464	\$3,673,331	
4	Accumulated Depreciation to Date	\$50,897	\$1,188,916	\$55,768	\$63,420	\$1,359,001	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$50,897	\$1,188,916	\$55,768	\$63,420	\$1,359,001	
6	Net Plant at Design Capacity	\$370,830	\$1,656,563	\$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	\$1,875,368	\$344,180	\$70,714	\$2,381,741	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$3,018	\$483,708	\$81,390	\$3,577	\$571,693	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$3,018	\$483,708	\$81,390	\$3,577	\$571,693	
12	Future Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	3.38%	2.32%			2.46%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	\$400.54	N/A	\$75.00	\$150.00	\$625.54	Sch. 1 (w)
15	Level of CIAC at Design Capacity	23.86%	N/A	N/A	N/A	78.09%	
16	Requested Service Availability Charge Per ERC	\$82.13	\$307.73	\$90.00	\$143.00	\$622.86	Sch. 1 (w)
17	Level of CIAC at Design Capacity	23.86%	84.01%	N/A	N/A	78.09%	
18	Minimum Service Availability Charge Per ERC					\$0.00	
19	Level of CIAC at Design Capacity					77.39%	
20	Maximum Service Availability Charge Per ERC					\$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	4,573	2,467	3,930	3,930	2,739	Sch. 11 (w)
23	Current No. of Customers	4,573	4,144	3,930	3,930	3,930	Sch. 11 (w)
24	Annual Growth	134	134	N/A	N/A	134	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	0.00	N/A	N/A	0.00	Sch. 11 (w)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$341.03	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$6.82	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$33.15	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.48	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$607.17</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$98,104	\$15,466	\$16,584	\$4,942	\$135,096	Sch. 6 (w) p 1
2	Land	\$701				\$701	Sch. 6 (w) p 1
3	Depreciable Assets	\$97,403	\$15,466	\$16,584	\$4,942	\$134,395	
4	Accumulated Depreciation to Date	\$30,021	\$5,980	\$7,080	\$1,326	\$44,407	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$97,403	\$15,466	\$7,080	\$1,326	\$121,275	
6	Net Plant at Design Capacity	\$701	\$0	\$9,505	\$3,615	\$13,821	
7	Transmission & Distribution / Collection Lines		\$15,466			\$15,466	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			11.45%	
9	CIAC to Date	\$0	\$32,615	\$4,335	\$0	\$36,950	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$13,661	\$1,881	\$0	\$15,542	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$120,768	\$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%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	-607.67%	
16	Requested Service Availability Charge Per ERC	\$341.03	\$33.15	\$90.00	\$143.00	\$607.17	Sch. 1 (w)
17	Level of CIAC at Design Capacity	589.14%	100.00%	N/A	N/A	-586.63%	
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)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$146.73	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.48	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$273.90	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$3.80	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$653.63</b>	

**TEST OF SERVICE AVAILABILITY CHARGES - WATER**

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

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

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

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$492.51	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$2.00	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$50.62	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.35	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$776.13</b>	



TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$65,243	\$19,408	\$3,265	\$1,265	\$89,182	Sch. 6 (w) p 1
2	Land	\$264				\$264	Sch. 6 (w) p 1
3	Depreciable Assets	\$64,980	\$19,408	\$3,265	\$1,265	\$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	\$42,940	(\$1,480)	\$2,288	\$1,157	\$44,925	
7	Transmission & Distribution / Collection Lines		\$19,408			\$19,408	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			21.76%	
9	CIAC to Date	\$0	\$82	\$12,225	\$300	\$12,607	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$20	\$8,799	\$6	\$8,825	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$49	\$8,799	\$6	\$8,854	
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	\$492.51	\$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)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$484.31	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.44	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$355.85	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$6.24	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$1,073.16</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$2,395,571	\$2,117,892	\$242,569	\$304,050	\$5,060,082	Sch. 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	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$333,887	\$354,153	\$79,904	\$56,096	\$824,040	
6	Net Plant at Design Capacity	\$2,061,684	\$1,763,739	\$162,665	\$247,954	\$4,236,042	
7	Transmission & Distribution / Collection Lines		\$2,117,892			\$2,117,892	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			41.85%	
9	CIAC to Date	\$128,933	\$1,903,598	\$209,780	\$88,600	\$2,328,911	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$45,113	\$443,391	\$59,940	\$7,018	\$555,462	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$45,113	\$443,391	\$59,940	\$7,018	\$555,462	
12	Future Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	4.00%	2.32%			3.21%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	41.87%	
16	Requested Service Availability Charge Per ERC	\$484.31	\$355.85	\$90.00	\$143.00	\$1,073.16	Sch. 1 (w)
17	Level of CIAC at Design Capacity	4.07%	82.79%	N/A	N/A	41.87%	
18	Minimum Service Availability Charge Per ERC					\$0.00	
19	Level of CIAC at Design Capacity					41.85%	
20	Maximum Service Availability Charge Per ERC					\$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	4,235	3,178	3,618	3,618	3,739	Sch. 11 (w)
23	Current No. of Customers	4,235	3,824	3,618	3,618	3,818	Sch. 11 (w)
24	Annual Growth	213	213	N/A	N/A	213	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
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 / Beecher's Point  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	\$350.00	\$1,598.26	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$10.66	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$446.82	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$3.85	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$575.00</b>	<b>\$2,278.08</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$196,256	\$68,897	\$11,396	\$4,500	\$281,050	Sch. 6 (w) p 1
2	Land	\$15,103				\$15,103	Sch. 6 (w) p 1
3	Depreciable Assets	\$181,153	\$68,897	\$11,396	\$4,500	\$265,947	
4	Accumulated Depreciation to Date	\$18,612	\$11,464	\$4,297	\$1,115	\$35,488	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$18,612	\$11,464	\$4,297	\$1,115	\$35,488	
6	Net Plant at Design Capacity	\$177,644	\$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	0	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)
15	Level of CIAC at Design Capacity	2.31%	N/A	N/A	N/A	11.36%	
16	Requested Service Availability Charge Per ERC	\$1,598.26	\$448.82	\$90.00	\$143.00	\$2,278.08	Sch. 1 (w)
17	Level of CIAC at Design Capacity	2.31%	22.59%	N/A	N/A	11.36%	
18	Minimum Service Availability Charge Per ERC					\$0.00	
19	Level of CIAC at Design Capacity					24.51%	
20	Maximum Service Availability Charge Per ERC					\$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	110	85	94	94	103	Sch. 11 (w)
23	Current No. of Customers	110	99	94	94	94	Sch. 11 (w)
24	Annual Growth	6	6	N/A	N/A	6	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	0.00	N/A	N/A	0.00	Sch. 11 (w)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$64.49	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.44	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	N/A	\$210.67	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$6.20	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	ACTUAL COST	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	\$0.00	\$508.17	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$1,155,195	\$3,884,841	\$1,077,834	\$570,367	\$6,487,837	Sch. 6 (w) p 1
2	Land	\$20,589				\$20,589	Sch. 6 (w) p 1
3	Depreciable Assets	\$1,134,596	\$3,884,841	\$1,077,834	\$570,367	\$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		\$3,884,841			\$3,684,841	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	0	0	18	Sch. 11 (w)
13	Composite Depreciation Rate	3.39%	2.32%			2.57%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	CTUAL COST	CTUAL COST	\$0.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	55.83%	
16	Requested Service Availability Charge Per ERC	\$64.49	\$210.67	\$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	N/A	0	
26	Number of Years to Design Capacity	0.34	0.00	N/A	N/A	0.08	Sch. 11 (w)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$1,403.51	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$7.12	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$236.13	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$4.63	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	\$225.00	\$1,872.64	



TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$295,500	\$106,445	\$12,796	\$12,762	\$427,503	Sch. 6 (w) p 1
2	Land	\$6,082				\$6,082	Sch. 6 (w) p 1
3	Depreciable Assets	\$289,417	\$106,445	\$12,796	\$12,762	\$421,420	
4	Accumulated Depreciation to Date	\$16,409	(\$6,841)	\$6,076	\$2,186	\$17,831	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$16,409	\$38,373	\$6,076	\$2,186	\$63,045	
6	Net Plant at Design Capacity	\$279,090	\$68,071	\$6,720	\$10,576	\$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	0	0	49	Sch. 11 (w)
13	Composite Depreciation Rate	3.61%	2.33%			3.27%	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	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)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$652.83	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$3.22	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$691.94	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$9.61	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	\$225.00	\$1,577.77	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$739,528	\$609,581	\$61,015	\$45,006	\$1,455,130	Sch. 6 (w) p 1
2	Land	\$1,741				\$1,741	Sch. 6 (w) p 1
3	Depreciable Assets	\$737,787	\$609,581	\$61,015	\$45,006	\$1,453,390	
4	Accumulated Depreciation to Date	\$183,185	(\$66,684)	\$28,601	\$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	\$66,514	\$3,451	\$615	\$90,593	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$33	\$173,162	\$3,451	\$615	\$177,262	
12	Future Customers (ERC) to be Connected	12	328	0	0	154	Sch. 11 (w)
13	Composite Depreciation Rate	4.34%	2.33%			3.43%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	3.67%	
16	Requested Service Availability Charge Per ERC	\$652.83	\$691.94	\$90.00	\$143.00	\$1,577.77	Sch. 1 (w)
17	Level of CIAC at Design Capacity	1.49%	43.77%	N/A	N/A	21.63%	
18	Minimum Service Availability Charge Per ERC					\$3,103.88	
19	Level of CIAC at Design Capacity					41.89%	
20	Maximum Service Availability Charge Per ERC					\$5,597.50	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	767	1,055	713	713	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)
25	Calculation of Z	0	90	N/A	N/A	29	
26	Number of Years to Design Capacity	0.82	23.41	N/A	N/A	11.03	Sch. 11 (w)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$105.20	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.60	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$92.45	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.93	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$430.65</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$43,115	\$75,410	\$12,730	(\$10,798)	\$120,457	Sch. 6 (w) p 1
2	Land	\$2,650				\$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)	\$12,965	
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	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	3.71%	2.33%			2.83%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	70.09%	
16	Requested Service Availability Charge Per ERC	\$105.20	\$92.45	\$90.00	\$143.00	\$430.65	Sch. 1 (w)
17	Level of CIAC at Design Capacity	12.46%	145.04%	N/A	N/A	70.09%	
18	Minimum Service Availability Charge Per ERC					\$0.00	
19	Level of CIAC at Design Capacity					62.60%	
20	Maximum Service Availability Charge Per ERC					\$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	381	335	368	368	352	Sch. 11 (w)
23	Current No. of Customers	381	372	368	368	368	Sch. 11 (w)
24	Annual Growth	4	4	N/A	N/A	4	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	0.00	N/A	N/A	0.00	Sch. 11 (w)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	\$150.00	\$87.44	Sch. 3 (w)
2	Per Gallon Equivalent	\$0.43	\$0.49	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	\$350.00	\$675.12	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.71	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$81.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
11	Per Connection - 5/8" x 3/4"	\$203.00	\$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	ACTUAL COST	Actual Cost	Sch. 5 (w)
17	<b>(5) Inspection Fee:</b>	ACTUAL COST	ACTUAL COST	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$1,051.43</b>	<b>\$995.56</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$372,091	\$4,432,101	\$224,243	\$339,829	\$5,368,063	Sch. 6 (w) p 1
2	Land	\$9,800				\$9,800	Sch. 6 (w) p 1
3	Depreciable Assets	\$362,491	\$4,432,101	\$224,243	\$339,829	\$5,358,483	
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%	
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)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$1,037.40	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$5.73	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$280.04	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$3.42	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	\$225.00	\$1,550.44	



TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$159,115	\$46,243	\$10,872	\$2,179	\$218,409	Sch. 6 (w) p 1
2	Land	\$19,144				\$19,144	Sch. 6 (w) p 1
3	Depreciable Assets	\$139,971	\$46,243	\$10,872	\$2,179	\$199,265	
4	Accumulated Depreciation to Date	\$28,838	\$15,490	\$3,061	\$276	\$47,465	Sch. 7 (w)
5	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	\$128,194	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$7,927	\$33,357	\$552	\$183	\$42,019	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$18,475	\$43,795	\$552	\$183	\$63,005	
12	Future Customers (ERC) to be Connected	27	9	0	0	23	Sch. 11 (w)
13	Composite Depreciation Rate	3.89%	2.33%			3.54%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	72.91%	
16	Requested Service Availability Charge Per ERC	\$1,037.40	\$280.04	\$90.00	\$143.00	\$1,550.44	Sch. 1 (w)
17	Level of CIAC at Design Capacity	39.20%	235.38%	N/A	N/A	99.19%	
18	Minimum Service Availability Charge Per ERC					(\$2,383.24)	
19	Level of CIAC at Design Capacity					21.17%	
20	Maximum Service Availability Charge Per ERC					\$330.62	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	114	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**

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$88.02	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.30	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$133.83	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.78	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	\$225.00	\$454.85	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Orange / Daetwyler Shores  
 Docket No.: 950485  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$22,747	\$44,610	\$12,810	\$1,545	\$81,712	Sch. 6 (w) p 1
2	Land	\$2,944				\$2,944	Sch. 6 (w) p 1
3	Depreciable Assets	\$19,802	\$44,610	\$12,810	\$1,545	\$78,767	
4	Accumulated Depreciation to Date	\$9,804	\$20,350	\$6,674	\$182	\$37,009	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$9,804	\$26,232	\$6,674	\$182	\$42,891	
6	Net Plant at Design Capacity	\$12,943	\$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	\$417	\$476	\$0	\$893	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$0	\$123	\$0	\$123	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$55	\$123	\$0	\$178	
12	Future Customers (ERC) to be Connected	0	6	0	0	4	Sch. 11 (w)
13	Composite Depreciation Rate	3.26%	2.33%			2.64%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	3.91%	
16	Requested Service Availability Charge Per ERC	\$88.02	\$133.83	\$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)
24	Annual Growth	0	1	N/A	N/A	0	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	5.67	N/A	N/A	3.75	Sch. 11 (w)

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

Company: SSU / Charlotte / Deep Creek  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$21.00	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.13	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	N/A	\$355.69	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$3.78	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	ACTUAL COST	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	\$0.00	\$609.69	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Charlotte / Deep Creek  
 Docket No.: 950495  
 Test Year Ended: 12/31/86  
 Historical [ ] Projected [X]

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$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	\$4,483,091	
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	\$60,546	\$0	\$283,317	
12	Future Customers (ERC) to be Connected	0	3,288	0	0	3,200	Sch. 11 (w)
13	Composite Depreciation Rate	3.74%	2.33%			2.37%	Sch. 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	3,719	3,719	Sch. 11 (w)
24	Annual Growth	172	172	N/A	N/A	172	Sch. 11 (w)
25	Calculation of Z	0	736	N/A	N/A	705	
26	Number of Years to Design Capacity	0.00	19.12	N/A	N/A	18.60	Sch. 11 (w)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	\$87.00	\$173.16	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.64	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	\$246.00	\$141.49	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.63	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8 " x 3/4"	\$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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	ACTUAL COST	ACTUAL COST	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$746.00</b>	<b>\$547.65</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$7,241,784	\$6,886,527	\$1,227,188	\$4,070,994	\$19,426,493	Sch. 6 (w) p 1
2	Land	\$162,852				\$162,852	Sch. 6 (w) p 1
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	\$3,538,008	\$711,168	\$3,166,706	\$12,725,653	
7	Transmission & Distribution / Collection Lines		\$6,886,527			\$6,886,527	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			35.45%	
9	CIAC to Date	\$1,709,820	\$3,488,189	\$1,204,201	\$2,429,201	\$8,831,391	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$577,665	\$583,397	\$283,176	\$567,348	\$2,011,586	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$621,789	\$1,583,646	\$283,176	\$567,348	\$3,055,959	
12	Future Customers (ERC) to be Connected	466	8,194	0	0	4,233	Sch. 11 (w)
13	Composite Depreciation Rate	3.68%	2.33%			3.02%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	\$87.00	\$246.00	\$89.00	\$137.00	\$559.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	21.24%	102.58%	N/A	N/A	62.19%	
16	Requested Service Availability Charge Per ERC	\$173.16	\$141.49	\$90.00	\$143.00	\$547.65	Sch. 1 (w)
17	Level of CIAC at Design Capacity	21.99%	81.87%	N/A	N/A	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	31,855	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)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$652.68	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.61	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$91.85	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.19	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$977.54</b>	



**TEST OF SERVICE AVAILABILITY CHARGES - WATER**

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$87,590	\$19,000	\$11,443	\$1,293	\$119,326	Sch. 6 (w) p 1
2	Land	\$159				\$159	Sch. 6 (w) p 1
3	Depreciable Assets	\$87,431	\$19,000	\$11,443	\$1,293	\$119,167	
4	Accumulated Depreciation to Date	\$28,661	\$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	
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	
12	Future Customers (ERC) to be Connected	4	1	0	0	4	Sch. 11 (w)
13	Composite Depreciation Rate	3.45%	2.33%			3.25%	Sch. 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	4.31%	
16	Requested Service Availability Charge Per ERC	\$652.68	\$91.85	\$90.00	\$143.00	\$977.54	Sch. 1 (w)
17	Level of CIAC at Design Capacity	5.49%	21.30%	N/A	N/A	8.60%	
18	Minimum Service Availability Charge Per ERC					\$2,258.46	
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)
23	Current No. of Customers	76	76	76	76	76	Sch. 11 (w)
24	Annual Growth	1	1	N/A	N/A	1	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
26	Number of Years to Design Capacity	4.13	1.25	N/A	N/A	3.62	Sch. 11 (w)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$480.26	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.61	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$98.85	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.41	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$812.10</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$268,815	\$66,867	\$33,254	\$13,523	\$382,460	Sch. 6 (w) p 1
2	Land	\$658				\$658	Sch. 6 (w) p 1
3	Depreciable Assets	\$268,157	\$66,867	\$33,254	\$13,523	\$381,801	
4	Accumulated Depreciation to Date	\$91,499	\$21,872	\$21,229	\$2,622	\$137,222	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$91,499	\$26,081	\$21,229	\$2,622	\$141,431	
6	Net Plant at Design Capacity	\$177,317	\$40,786	\$12,025	\$10,901	\$241,029	
7	Transmission & Distribution / Collection Lines		\$66,867			\$66,867	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			17.48%	
9	CIAC to Date	\$0	\$44,146	\$625	\$0	\$44,771	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$34,760	\$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	0	3	0	0	1	Sch. 11 (w)
13	Composite Depreciation Rate	3.72%	2.32%			3.44%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	2.99%	
16	Requested Service Availability Charge Per ERC	\$480.26	\$98.85	\$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					\$65,582.43	
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)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$1,135.65	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$14.94	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$1,082.03	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$16.91	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	\$225.00	\$2,450.68	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$246,485	\$272,746	\$9,979	\$2,916	\$532,126	Sch. 6 (w) p 1
2	Land	\$457				\$457	Sch. 6 (w) p 1
3	Depreciable Assets	\$246,028	\$272,746	\$9,979	\$2,916	\$531,668	
4	Accumulated Depreciation to Date	\$16,001	\$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	
12	Future Customers (ERC) to be Connected	0	35	0	0	18	Sch. 11 (w)
13	Composite Depreciation Rate	3.89%	2.33%			3.07%	Sch. 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	1.42%	
16	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%	
18	Minimum Service Availability Charge Per ERC					\$12,342.89	
19	Level of CIAC at Design Capacity					51.26%	
20	Maximum Service Availability Charge Per ERC					\$18,116.78	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	183	214	177	177	199	Sch. 11 (w)
23	Current No. of Customers	183	179	177	177	177	Sch. 11 (w)
24	Annual Growth	2	2	N/A	N/A	2	Sch. 11 (w)
25	Calculation of Z	0	8	N/A	N/A	3	
26	Number of Years to Design Capacity	0.00	19.66	N/A	N/A	10.33	Sch. 11 (w)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$115.91	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.72	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	N/A	\$177.45	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$2.33	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	ACTUAL COST	\$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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	\$0.00	\$526.36	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$76,738	\$148,452	\$14,098	\$9,989	\$249,277	Sch. 6 (w) p 1
2	Land	\$6,422				\$6,422	Sch. 6 (w) p 1
3	Depreciable Assets	\$70,316	\$148,452	\$14,098	\$9,989	\$242,855	
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	
6	Net Plant at Design Capacity	\$39,152	\$74,896	\$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	0	Sch. 11 (w)
13	Composite Depreciation Rate	3.00%	2.33%			2.56%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	CTUAL COST	CTUAL COST	\$0.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	101.64%	
16	Requested Service Availability Charge Per ERC	\$115.91	\$177.45	\$90.00	\$143.00	\$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	N/A	N/A	14	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	0.00	N/A	N/A	0.00	Sch. 11 (w)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$385.04	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.74	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$687.02	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$15.27	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$1,305.06</b>	



TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$109,158	\$167,907	\$15,607	\$10,003	\$302,675	Sch. 6 (w) p 1
2	Land	\$484				\$484	Sch. 6 (w) p 1
3	Depreciable Assets	\$108,674	\$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)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	-4.17%	
16	Requested Service Availability Charge Per ERC	\$385.04	\$687.02	\$90.00	\$143.00	\$1,305.06	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	-0.29%	N/A	N/A	3.43%	
18	Minimum Service Availability Charge Per ERC					\$8,700.29	
19	Level of CIAC at Design Capacity					55.47%	
20	Maximum Service Availability Charge Per ERC					\$11,474.75	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	189	208	187	187	200	Sch. 11 (w)
23	Current No. of Customers	189	187	187	187	187	Sch. 11 (w)
24	Annual Growth	1	1	N/A	N/A	1	Sch. 11 (w)
25	Calculation of Z	0	9	N/A	N/A	4	
26	Number of Years to Design Capacity	0.00	37.31	N/A	N/A	22.61	Sch. 11 (w)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$514.84	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$2.23	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$32.27	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.42	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$780.11</b>	

**TEST OF SERVICE AVAILABILITY CHARGES - WATER**

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$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	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	3.56%	2.33%			3.43%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	7.71%	
16	Requested Service Availability Charge Per ERC	\$514.84	\$32.27	\$90.00	\$143.00	\$780.11	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.06%	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)

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

Company: SSU / Martin / Fishermans Haven  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$88.45	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.54	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$60.02	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$4.62	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$381.47</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Martin / Fishermans Haven  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$30,257	\$14,580	\$19,502	\$10,474	\$74,813	Sch. 6 (w) p 1
2	Land	\$585				\$585	Sch. 6 (w) p 1
3	Depreciable Assets	\$29,672	\$14,580	\$19,502	\$10,474	\$74,228	
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	\$46,592	
7	Transmission & Distribution / Collection Lines		\$14,580			\$14,580	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			19.49%	
9	CIAC to Date	\$35,272	\$0	\$1,017	\$81	\$36,370	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$21,779	\$0	\$240	\$1	\$22,020	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$21,779	\$0	\$240	\$1	\$22,020	
12	Future Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	3.41%	2.33%			3.06%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	30.80%	
16	Requested Service Availability Charge Per ERC	\$88.45	\$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)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$2,783.82	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$21.75	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$269.20	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.53	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$3,286.02</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$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	\$38,064	\$1,433	\$18,233	\$736	\$56,466	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$39,369	\$3,406	\$18,233	\$736	\$61,744	
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)

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

Company: SSU / Martin / Fox Run  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$2,333.12	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$9.76	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$367.11	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$17.48	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	\$225.00	\$2,933.23	



**TEST OF SERVICE AVAILABILITY CHARGES - WATER**

Company: SSU / Martin / Fox Run  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$542,768	\$72,862	\$12,973	\$11,764	\$640,367	Sch. 6 (w) p 1
2	Land	\$3,258				\$3,258	Sch. 6 (w) p 1
3	Depreciable Assets	\$539,510	\$72,862	\$12,973	\$11,764	\$637,110	
4	Accumulated Depreciation to Date	\$93,679	\$15,407	\$3,549	\$10,262	\$122,896	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$432,127	\$15,407	\$3,549	\$10,262	\$461,344	
6	Net Plant at Design Capacity	\$110,640	\$57,456	\$9,425	\$1,503	\$179,023	
7	Transmission & Distribution / Collection Lines		\$72,862			\$72,862	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			11.38%	
9	CIAC to Date	\$0	\$103,993	\$8,775	\$1,302	\$114,070	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$34,498	\$2,775	\$59	\$37,330	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$34,498	\$2,775	\$59	\$37,330	
12	Future Customers (ERC) to be Connected	59	0	0	0	52	Sch. 11 (w)
13	Composite Depreciation Rate	4.08%	2.32%			3.88%	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	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)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$156.01	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.87	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$42.30	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.58	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	\$225.00	\$431.31	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$7,552	\$2,049	\$2,036	\$1,075	\$12,712	Sch. 6 (w) p 1
2	Land	\$53				\$53	Sch. 6 (w) p 1
3	Depreciable Assets	\$7,499	\$2,049	\$2,036	\$1,075	\$12,659	
4	Accumulated Depreciation to Date	\$4,001	\$856	\$1,164	\$335	\$6,356	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$4,001	(\$23,593)	\$1,164	\$335	(\$18,093)	
6	Net Plant at Design Capacity	\$3,551	\$25,642	\$872	\$740	\$30,805	
7	Transmission & Distribution / Collection Lines		\$2,049			\$2,049	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			16.12%	
9	CIAC to Date	\$0	\$2,243	\$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	\$156.01	\$42.30	\$90.00	\$143.00	\$431.31	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	137.98%	N/A	N/A	115.73%	
18	Minimum Service Availability Charge Per ERC					(\$1,364.42)	
19	Level of CIAC at Design Capacity					16.12%	
20	Maximum Service Availability Charge Per ERC					(\$302.93)	
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)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$311.64	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.34	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	N/A	\$89.06	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.88	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	ACTUAL COST	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	\$0.00	\$633.69	

**TEST OF SERVICE AVAILABILITY CHARGES - WATER**

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$53,194	\$26,552	\$14,572	\$3,416	\$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	\$45,476	\$16,125	\$10,348	\$2,819	\$74,768	
7	Transmission & Distribution / Collection Lines		\$26,552			\$26,552	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			27.17%	
9	CIAC to Date	\$72	\$10,275	\$5,400	\$0	\$15,747	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$2	\$3,530	\$656	\$0	\$4,188	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	0	5	Sch. 11 (w)
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)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	14.21%	
16	Requested Service Availability Charge Per ERC	\$311.64	\$89.06	\$90.00	\$143.00	\$633.69	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)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$113.98	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.21	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$500.38	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$7.94	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$847.37</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$45,499	\$88,467	\$2,176	\$1,747	\$137,889	Sch. 6 (w) p 1
2	Land	\$281				\$281	Sch. 6 (w) p 1
3	Depreciable Assets	\$45,218	\$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 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	5.83%	
16	Requested Service Availability Charge Per ERC	\$113.98	\$500.38	\$90.00	\$143.00	\$847.37	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	6.89%	N/A	N/A	5.83%	
18	Minimum Service Availability Charge Per ERC					\$0.00	
19	Level of CIAC at Design Capacity					64.16%	
20	Maximum Service Availability Charge Per ERC					\$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	123	120	122	122	121	Sch. 11 (w)
23	Current No. of Customers	123	122	122	122	122	Sch. 11 (w)
24	Annual Growth	1	1	N/A	N/A	1	Sch. 11 (w)
25	Calculation of Z	0	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	0.00	N/A	N/A	0.00	Sch. 11 (w)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$868.99	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$3.85	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$149.13	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.88	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	\$225.00	\$1,251.12	



**TEST OF SERVICE AVAILABILITY CHARGES - WATER**

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$17,249	\$5,739	\$1,038	\$546	\$24,571	Sch. 6 (w) p 1
2	Land	\$1,040				\$1,040	Sch. 6 (w) p 1
3	Depreciable Assets	\$16,209	\$5,739	\$1,038	\$546	\$23,531	
4	Accumulated Depreciation to Date	\$8,221	\$2,281	\$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	\$12,495	\$1	\$12,496	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$0	\$12,495	\$1	\$12,496	
12	Future Customers (ERC) to be Connected	0	17	0	0	4	Sch. 11 (w)
13	Composite Depreciation Rate	3.88%	2.33%			3.49%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	108.18%	
16	Requested Service Availability Charge Per ERC	\$868.99	\$149.13	\$90.00	\$143.00	\$1,251.12	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	-94.53%	N/A	N/A	150.77%	
18	Minimum Service Availability Charge Per ERC					(\$1,818.93)	
19	Level of CIAC at Design Capacity					23.36%	
20	Maximum Service Availability Charge Per ERC					(\$574.54)	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	9	25	8	8	13	Sch. 11 (w)
23	Current No. of Customers	9	8	8	8	8	Sch. 11 (w)
24	Annual Growth	0	0	N/A	N/A	0	Sch. 11 (w)
25	Calculation of Z	0	7	N/A	N/A	1	
26	Number of Years to Design Capacity	0.00	36.92	N/A	N/A	9.22	Sch. 11 (w)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$250.88	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.25	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$325.51	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$12.52	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$809.39</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Lake / Grand Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/06  
 Historical [ ] Projected [X]

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$44,131	\$58,176	\$6,076	\$5,336	\$113,718	Sch. 6 (w) p 1
2	Land	\$264				\$264	Sch. 6 (w) p 1
3	Depreciable Assets	\$43,867	\$58,176	\$6,076	\$5,336	\$113,454	
4	Accumulated Depreciation to Date	\$7,976	\$8,681	\$1,357	\$482	\$18,496	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$7,976	\$8,681	\$1,357	\$482	\$18,496	
6	Net Plant at Design Capacity	\$36,155	\$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 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	38.55%	
16	Requested Service Availability Charge Per ERC	\$250.88	\$325.51	\$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)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$461.89	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.58	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$454.06	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$9.27	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	\$225.00	\$1,148.96	

**TEST OF SERVICE AVAILABILITY CHARGES - WATER**

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$55,751	\$40,737	\$6,863	\$3,635	\$108,986	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	\$23,462	\$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	\$461.89	\$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	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)

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

Company: SSU / Putnam / Hermits Cove  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$646.45	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$7.70	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$144.91	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$2.54	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$1,024.35</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Putnam / Hermits Cove  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$171,380	\$71,155	\$21,463	\$5,874	\$269,872	Sch. 6 (w) p 1
2	Land	\$463				\$463	Sch. 6 (w) p 1
3	Depreciable Assets	\$170,917	\$71,155	\$21,463	\$5,874	\$269,409	
4	Accumulated Depreciation to Date	\$44,199	\$13,340	\$13,673	\$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			\$71,155	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			26.37%	
9	CIAC to Date	\$0	\$6,813	\$1,829	\$0	\$8,642	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$2,716	\$541	\$0	\$3,257	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$64,552	\$541	\$0	\$65,093	
12	Future Customers (ERC) to be Connected	1	175	0	0	52	Sch. 11 (w)
13	Composite Depreciation Rate	4.02%	2.33%			3.52%	Sch. 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)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$253.73	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.75	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$31.04	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.67	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$517.77</b>	



TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$48,900	\$7,452	\$6,821	\$2,287	\$65,459	Sch. 6 (w) p 1
2	Land	\$258				\$258	Sch. 6 (w) p 1
3	Depreciable Assets	\$48,642	\$7,452	\$6,821	\$2,287	\$65,201	
4	Accumulated Depreciation to Date	\$17,788	\$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)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$47.93	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.52	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$75.86	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.35	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$356.79</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$10,190	\$25,897	\$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	\$25,897	\$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		\$25,897			\$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	\$99,820	\$2,812	\$1,674	\$104,106	
12	Future Customers (ERC) to be Connected	0	53	0	0	38	Sch. 11 (w)
13	Composite Depreciation Rate	3.03%	2.33%			2.53%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC -	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	-501.56%	
16	Requested Service Availability Charge Per ERC	\$47.93	\$75.86	\$90.00	\$143.00	\$356.79	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	100.00%	N/A	N/A	-514.87%	
18	Minimum Service Availability Charge Per ERC					(\$5,243.79)	
19	Level of CIAC at Design Capacity					50.92%	
20	Maximum Service Availability Charge Per ERC					(\$5,482.19)	
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)

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

Company: SSU / Orange / Holiday Heights  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$1,131.76	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$4.25	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$82.88	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.93	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	N/A	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
11	Per Connection - 5/8" x 3/4"	N/A	\$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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	\$0.00	\$1,447.83	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Orange / Holiday Heights  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$86,615	\$12,623	\$5,418	\$2,796	\$107,452	Sch. 6 (w) p 1
2	Land	\$4,033				\$4,033	Sch. 6 (w) p 1
3	Depreciable Assets	\$82,582	\$12,623	\$5,418	\$2,796	\$103,419	
4	Accumulated Depreciation to Date	\$19,925	\$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	\$31,829	
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 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	N/A	N/A	\$0.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	6.71%	
16	Requested Service Availability Charge Per ERC	\$1,131.76	\$82.88	\$90.00	\$143.00	\$1,447.63	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	95.75%	N/A	N/A	6.74%	
18	Minimum Service Availability Charge Per ERC					\$280,636.13	
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)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$417.56	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$2.78	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$107.71	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.71	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$758.28</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$125,077	\$66,749	\$12,224	\$1,891	\$205,941	Sch. 6 (w) p 1
2	Land	\$7,806				\$7,806	Sch. 6 (w) p 1
3	Depreciable Assets	\$117,471	\$66,749	\$12,224	\$1,891	\$198,335	
4	Accumulated Depreciation to Date	\$11,878	\$30,919	\$4,869	\$74	\$47,541	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$11,878	\$30,919	\$4,869	\$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)
8	Minimum Level of CIAC		100.00%			32.41%	
9	CIAC to Date	\$314	\$50,000	\$1,815	\$231	\$52,160	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$214	\$30,239	\$226	\$5	\$30,684	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$214	\$30,239	\$226	\$5	\$30,684	
12	Future Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	3.82%	2.33%			3.30%	Sch. 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	13.56%	
16	Requested Service Availability Charge Per ERC	\$417.56	\$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)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$349.71	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$2.57	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$130.08	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.67	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$712.80</b>	



TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$152,336	\$95,824	\$48,191	\$9,052	\$305,403	Sch. 6 (w) p 1
2	Land	\$667				\$667	Sch. 6 (w) p 1
3	Depreciable Assets	\$151,669	\$95,824	\$48,191	\$9,052	\$304,736	
4	Accumulated Depreciation to Date	\$44,256	\$9,659	\$16,407	\$1,948	\$72,269	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$44,256	\$95,824	\$16,407	\$1,948	\$158,435	
6	Net Plant at Design Capacity	\$108,081	\$0	\$31,784	\$7,104	\$146,968	
7	Transmission & Distribution / Collection Lines		\$95,824			\$95,824	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			31.38%	
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	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$14,482	\$1,492	\$32	\$16,006	
12	Future Customers (ERC) to be Connected	0	279	0	0	108	Sch. 11 (w)
13	Composite Depreciation Rate	3.70%	2.33%			3.17%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	12.88%	
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)

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

Company: SSU / Putnam / Interlachen Lake/Park Manor  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$277.08	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$2.35	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$85.19	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.91	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$595.27</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Putnam / Interlachen Lake/Park Manor  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$100,796	\$59,859	\$22,342	\$9,667	\$192,664	Sch. 6 (w) p 1
2	Land	\$647				\$647	Sch. 6 (w) p 1
3	Depreciable Assets	\$100,149	\$59,859	\$22,342	\$9,667	\$192,017	
4	Accumulated Depreciation to Date	\$4,862	\$18,990	\$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)

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

Company: SSU / Volusia / Jungle Den  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$39.13	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.65	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$44.26	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.43	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$316.38</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Volusia / Jungle Den  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$6,632	\$12,121	\$7,115	\$1,997	\$27,865	Sch. 6 (w) p 1
2	Land	\$299				\$299	Sch. 6 (w) p 1
3	Depreciable Assets	\$6,333	\$12,121	\$7,115	\$1,997	\$27,566	
4	Accumulated Depreciation to Date	\$1,704	\$5,276	\$2,910	\$491	\$10,380	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$1,704	\$12,121	\$2,910	\$491	\$17,226	
6	Net Plant at Design Capacity	\$4,928	\$0	\$4,205	\$1,506	\$10,639	
7	Transmission & Distribution / Collection Lines		\$12,121			\$12,121	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			43.50%	
9	CIAC to Date	\$0	\$13,289	\$425	\$150	\$13,864	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$6,755	\$95	\$28	\$6,878	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$52,123	\$95	\$28	\$52,246	
12	Future Customers (ERC) to be Connected	0	22	0	0	14	Sch. 11 (w)
13	Composite Depreciation Rate	4.19%	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	0	Sch. 11 (w)
25	Calculation of Z	0	37	N/A	N/A	20	
26	Number of Years to Design Capacity	0.00	146.22	N/A	N/A	94.51	Sch. 11 (w)

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

Company: SSU / Bradford / Keystone Club Estates  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$387.50	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$2.89	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	N/A	\$375.58	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$3.54	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	ACTUAL COST	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$0.00</b>	<b>\$996.08</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Bradford / Keystone Club Estates  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$133,038	\$144,432	\$10,924	\$11,426	\$299,820	Sch. 6 (w) p 1
2	Land	\$399				\$399	Sch. 6 (w) p 1
3	Depreciable Assets	\$132,639	\$144,432	\$10,924	\$11,426	\$299,421	
4	Accumulated Depreciation to Date	\$29,555	\$19,470	\$1,967	\$2,303	\$53,294	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$86,154	\$69,232	\$1,967	\$2,303	\$159,656	
6	Net Plant at Design Capacity	\$46,884	\$75,200	\$8,958	\$9,123	\$140,164	
7	Transmission & Distribution / Collection Lines		\$144,432			\$144,432	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			48.17%	
9	CIAC to Date	\$36	\$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	\$475	\$1,431	\$0	\$1,922	
12	Future Customers (ERC) to be Connected	53	74	0	0	64	Sch. 11 (w)
13	Composite Depreciation Rate	4.00%	2.33%			3.13%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	CTUAL COST	CTUAL COST	\$0.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	6.07%	
16	Requested Service Availability Charge Per ERC	\$387.50	\$375.58	\$90.00	\$143.00	\$896.08	Sch. 1 (w)
17	Level of CIAC at Design Capacity	34.69%	31.15%	N/A	N/A	42.48%	
18	Minimum Service Availability Charge Per ERC					\$1,151.81	
19	Level of CIAC at Design Capacity					48.17%	
20	Maximum Service Availability Charge Per ERC					\$1,885.84	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	241	250	171	171	245	Sch. 11 (w)
23	Current No. of Customers	187	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	N/A	13	
26	Number of Years to Design Capacity	10.68	14.79	N/A	N/A	12.82	Sch. 11 (w)

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

Company: SSU / Clay / Keystone Heights  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$184.45	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.90	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$251.39	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$2.92	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$668.84</b>	



**TEST OF SERVICE AVAILABILITY CHARGES - WATER**

Company: SSU / Clay / Keystone Heights  
 Docket No.: 950485  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$452,859	\$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	\$448,690	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	\$43,182	\$30	\$84,330	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$388	\$110,195	\$43,182	\$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)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$52.64	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.38	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$4.13	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.06	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$289.78</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Brevard / Kingswood  
 Docket No.: 850495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$5,843	\$2,488	\$2,528	\$841	\$11,699	Sch. 6 (w) p 1
2	Land	\$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	\$473	\$5,426	
7	Transmission & Distribution / Collection Lines		\$2,488			\$2,488	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			21.27%	
9	CIAC to Date	\$0	\$0	\$280	\$0	\$280	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$0	\$57	\$0	\$57	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$0	\$57	\$0	\$57	
12	Future Customers (ERC) to be Connected	0	6	0	0	2	Sch. 11 (w)
13	Composite Depreciation Rate	3.71%	2.33%			3.30%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	11.32%	
16	Requested Service Availability Charge Per ERC	\$52.64	\$4.13	\$90.00	\$143.00	\$289.78	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	741.57%	N/A	N/A	13.40%	
18	Minimum Service Availability Charge Per ERC					\$535.37	
19	Level of CIAC at Design Capacity					21.27%	
20	Maximum Service Availability Charge Per ERC					\$2,212.14	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	62	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)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$1,265.81	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$5.58	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$553.68	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$6.84	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$2,052.49</b>	

**TEST OF SERVICE AVAILABILITY CHARGES - WATER**

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$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	\$81,946	\$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	0	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	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.00%	52.71%	N/A	N/A	22.49%	
18	Minimum Service Availability Charge Per ERC					\$0.00	
19	Level of CIAC at Design Capacity					34.83%	
20	Maximum Service Availability Charge Per ERC					\$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	151	100	108	108	132	Sch. 11 (w)
23	Current No. of Customers	151	122	108	108	108	Sch. 11 (w)
24	Annual Growth	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)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$1,797.69	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$7.02	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$119.14	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.63	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$2,149.83</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$158,532	\$16,468	\$6,111	\$3,011	\$184,123	Sch. 6 (w) p 1
2	Land	\$176				\$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	0	
26	Number of Years to Design Capacity	0.00	10.33	N/A	N/A	0.97	Sch. 11 (w)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$66.67	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.27	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$89.17	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.65	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$388.84</b>	



TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$10,703	\$17,945	\$6,065	\$946	\$35,659	Sch. 6 (w) p 1
2	Land	\$1,975				\$1,975	Sch. 6 (w) p 1
3	Depreciable Assets	\$8,729	\$17,945	\$6,065	\$946	\$33,685	
4	Accumulated Depreciation to Date	\$4,351	\$7,282	\$2,532	\$69	\$14,234	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$4,351	\$8,640	\$2,532	\$69	\$15,582	
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	
12	Future Customers (ERC) to be Connected	0	3	0	0	2	Sch. 11 (w)
13	Composite Depreciation Rate	2.97%	2.33%			2.57%	Sch. 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%	
18	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)
25	Calculation of Z	0	0	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	3.25	N/A	N/A	2.04	Sch. 11 (w)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$175.84	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.76	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$83.46	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.44	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$492.30</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$87,822	\$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	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			29.72%	
9	CIAC to Date	\$174	\$60,709	\$2,899	\$800	\$64,582	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$3	\$33,643	\$600	\$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)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	20.29%	
16	Requested Service Availability Charge Per ERC	\$175.84	\$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)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$2,047.91	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$9.85	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	N/A	\$231.66	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.89	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	ACTUAL COST	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	\$0.00	\$2,512.57	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$266,849	\$88,581	\$9,729	\$604	\$345,743	Sch. 6 (w) p 1
2	Land	\$604				\$604	Sch. 6 (w) p 1
3	Depreciable Assets	\$266,244	\$88,561	\$9,729	\$604	\$345,138	
4	Accumulated Depreciation to Date	\$50,880	\$8,365	\$2,707	\$13	\$61,764	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$50,680	\$8,561	\$2,707	\$13	\$121,961	
6	Net Plant at Design Capacity	\$216,169	\$0	\$7,022	\$592	\$223,782	
7	Transmission & Distribution / Collection Lines		\$68,561			\$68,561	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			19.83%	
9	CIAC to Date	\$0	\$0	\$9,050	\$0	\$9,050	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$0	\$0	\$2,618	\$0	\$2,618	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$0	\$2,618	\$0	\$2,618	
12	Future Customers (ERC) to be Connected	0	163	0	0	33	Sch. 11 (w)
13	Composite Depreciation Rate	4.08%	2.33%			3.72%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	CTUAL COST	CTUAL COST	\$0.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	2.87%	
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	N/A	N/A	3	Sch. 11 (w)
25	Calculation of Z	0	104	N/A	N/A	7	
26	Number of Years to Design Capacity	0.00	54.40	N/A	N/A	11.12	Sch. 11 (w)

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

Company: SSU / Clay / Lakeview Villas  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$621.92	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$5.27	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$93.62	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.77	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$948.54</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Clay / Lakeview Villas  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$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	0	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)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$199.82	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$2.06	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	N/A	\$387.48	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$5.70	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	ACTUAL COST	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	\$0.00	\$820.30	



TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$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	\$13,882,894	
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	\$396,878	\$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)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	25.17%	
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)

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

Company: SSU / Martin / Leilani Heights  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$343.65	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.24	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$114.93	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$2.05	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$691.59</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Martin / Leilani Heights  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$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	
12	Future Customers (ERC) to be Connected	0	16	0	0	5	Sch. 11 (w)
13	Composite Depreciation Rate	3.84%	2.33%			3.41%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	19.50%	
16	Requested Service Availability Charge Per ERC	\$343.65	\$114.93	\$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%	
22	No. of Customers at Capacity	401	413	396	396	404	Sch. 11 (w)
23	Current No. of Customers	401	397	396	396	396	Sch. 11 (w)
24	Annual Growth	2	2	N/A	N/A	2	Sch. 11 (w)
25	Calculation of Z	0	2	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	9.29	N/A	N/A	2.66	Sch. 11 (w)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	\$150.00	\$230.08	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$2.88	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$122.22	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$2.55	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$375.00</b>	<b>\$585.30</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Highlands / Leisure Lakes  
 Docket No.: 850495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$108,304	\$71,874	\$18,299	\$17,820	\$216,298	Sch. 6 (w) p 1
2	Land	\$1,132				\$1,132	Sch. 6 (w) p 1
3	Depreciable Assets	\$107,172	\$71,874	\$18,299	\$17,820	\$215,166	
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	\$17,869	\$750	\$9	\$45,437	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$27,009	\$191,985	\$750	\$9	\$219,753	
12	Future Customers (ERC) to be Connected	0	140	0	0	56	Sch. 11 (w)
13	Composite Depreciation Rate	4.01%	2.31%			3.33%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	\$150.00	N/A	\$75.00	\$150.00	\$375.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	-41.82%	N/A	N/A	N/A	-127.55%	
16	Requested Service Availability Charge Per ERC	\$230.08	\$122.22	\$90.00	\$143.00	\$585.30	Sch. 1 (w)
17	Level of CIAC at Design Capacity	-41.82%	100.00%	N/A	N/A	-120.91%	
18	Minimum Service Availability Charge Per ERC					\$5,466.13	
19	Level of CIAC at Design Capacity					33.23%	
20	Maximum Service Availability Charge Per ERC					\$6,788.83	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	248	385	243	243	303	Sch. 11 (w)
23	Current No. of Customers	248	245	243	243	243	Sch. 11 (w)
24	Annual Growth	2	2	N/A	N/A	2	Sch. 11 (w)
25	Calculation of Z	0	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**

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	\$452.00	\$1,209.15	Sch. 3 (w)
2	Per Gallon Equivalent	\$0.59	\$7.03	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	\$435.00	\$524.79	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$15.90	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$200.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	N/A	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$225.00	\$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)
<b>(4) Service Installation Charges:</b>				
11	Per Connection - 5/8" x 3/4"	\$0.00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4"	\$0.00	\$143.00	Sch. 5 (w)
13	Per Connection - 1"	\$0.00	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	\$0.00	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	\$0.00	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	\$0.00	Actual Cost	Sch. 5 (w)
17	<b>(5) Inspection Fee:</b>	\$0.00	\$0.00	
18	<b>Total Minimum Charges - (5/8" meter)</b>	\$1,087.59	\$1,966.94	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$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	\$9,791	\$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	\$961,941	
6	Net Plant at Design Capacity	\$621,199	\$0	\$7,241	\$3,459	\$631,899	
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	3.98%	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)
15	Level of CIAC at Design Capacity	8.17%	#DIV/0!	N/A	N/A	-47.94%	
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					26.18%	
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)



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

Company: SSU / Marlon / Marion Oaks  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	\$225.00	\$174.19	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.24	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$1,068.52	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$3.99	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$89.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	ACTUAL COST	ACTUAL COST	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$634.00</b>	<b>\$1,475.71</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$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	0	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)
15	Level of CIAC at Design Capacity	43.63%	N/A	N/A	N/A	44.38%	
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)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$126.04	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.72	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$259.55	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$5.19	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	\$225.00	\$618.59	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$240,635	\$431,640	\$87,636	\$39,897	\$799,808	Sch. 6 (w) p 1
2	Land	\$5,392				\$5,392	Sch. 6 (w) p 1
3	Depreciable Assets	\$235,243	\$431,640	\$87,636	\$39,897	\$794,416	
4	Accumulated Depreciation to Date	\$93,417	(\$602)	\$56,654	\$16,539	\$166,008	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$198,869	(\$602)	\$56,654	\$16,539	\$271,459	
6	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	\$101	\$30,859	
12	Future Customers (ERC) to be Connected	11	0	0	0	4	Sch. 11 (w)
13	Composite Depreciation Rate	3.91%	2.33%			2.89%	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	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	Sch. 11 (w)
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	11.46	0.00	N/A	N/A	4.10	Sch. 11 (w)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$1,302.06	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$6.93	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
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)
<b>(3) Meter Charges:</b>				
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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$1,599.12</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$81,502	\$7,023	\$4,943	\$1,384	\$94,853	Sch. 6 (w) p 1
2	Land	\$96				\$96	Sch. 6 (w) p 1
3	Depreciable Assets	\$81,406	\$7,023	\$4,943	\$1,384	\$94,756	
4	Accumulated Depreciation to Date	\$12,276	\$2,855	\$3,186	\$523	\$18,841	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$12,276	\$2,855	\$3,186	\$523	\$18,841	
6	Net Plant at Design Capacity	\$69,226	\$4,168	\$1,757	\$661	\$76,012	
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 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	3.07%	
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%	41.48%	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)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$822.72	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$3.90	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
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)
<b>(3) Meter Charges:</b>				
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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	\$225.00	\$1,100.15	

**TEST OF SERVICE AVAILABILITY CHARGES - WATER**

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$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	\$52,421	
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)
15	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)



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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$21.81	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.19	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$2.87	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.04	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	\$225.00	\$257.67	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$16,313	\$16,264	\$7,735	\$7,200	\$47,512	Sch. 6 (w) p 1
2	Land	\$544				\$544	Sch. 6 (w) p 1
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 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	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)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$1,477.33	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$4.45	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
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)
<b>(3) Meter Charges:</b>				
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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$1,715.81</b>	

**TEST OF SERVICE AVAILABILITY CHARGES - WATER**

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$298,552	\$2,519	\$2,318	\$389	\$303,778	Sch. 8 (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	\$48,254	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$47,693	\$292	\$256	\$13	\$48,254	
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	\$47	\$801	
12	Future Customers (ERC) to be Connected	0	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)

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

Company: SSU / Putnam / Palm Port  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$741.44	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$6.28	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
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)
<b>(3) Meter Charges:</b>				
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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	\$225.00	\$983.24	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Putnam / Palm Port  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$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)
15	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)

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

Company: SSU / Pasco / Palm Terrace  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$46.52	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.33	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$43.02	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.65	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	\$225.00	\$322.54	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Pasco / Palm Terrace  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$82,621	\$118,989	\$53,927	\$11,080	\$266,618	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)



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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$219.16	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.00	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	N/A	\$2,867.85	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$20.93	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	ACTUAL COST	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	\$0.00	\$3,320.00	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$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 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	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	235	235	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)

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

Company: SSU / Lake / Palms Mobile Home Park  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$984.82	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$13.31	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
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)
<b>(3) Meter Charges:</b>				
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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$1,253.84</b>	

**TEST OF SERVICE AVAILABILITY CHARGES - WATER**

Company: SSU / Lake / Palms Mobile Home Park  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$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	\$94,807	
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)
15	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%	-41.87%	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)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$210.71	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.01	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
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)
<b>(3) Meter Charges:</b>				
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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$487.18</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$74,374	\$16,243	\$10,298	\$12,771	\$113,686	Sch. 6 (w) p 1
2	Land	\$1,375				\$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	0	13	Sch. 11 (w)
13	Composite Depreciation Rate	3.69%	2.33%			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	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	137	157	Sch. 11 (w)
23	Current No. of Customers	145	140	137	137	137	Sch. 11 (w)
24	Annual Growth	3	3	N/A	N/A	3	Sch. 11 (w)
25	Calculation of Z	0	24	N/A	N/A	1	
26	Number of Years to Design Capacity	0.00	28.22	N/A	N/A	5.06	Sch. 11 (w)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	\$110.00	\$105.13	Sch. 3 (w)
2	Per Gallon Equivalent	\$0.31	\$0.70	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	\$725.00	\$1,251.49	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$4.67	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	\$267.00	\$267.00	
18	<b>Total Minimum Charges - (5/8" meter)</b>	\$1,711.31	\$1,589.62	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$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	Sch. 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 1
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)



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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$365.48	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$2.08	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$603.54	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$12.32	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	\$225.00	\$1,202.02	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$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	\$138,488	\$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	\$154,443	\$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	\$183	\$56,687	\$9,536	\$9	\$66,395	
12	Future Customers (ERC) to be Connected	24	60	0	0	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)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	59.81%	
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)
23	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)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$806.86	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$3.25	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$180.90	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.41	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$1,200.76</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$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	\$45	\$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	Sch. 11 (w)
13	Composite Depreciation Rate	3.46%	2.33%			3.24%	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	-0.08%	
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	6.41	Sch. 11 (w)

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

Company: SSU / Citrus / Point O' Woods  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$1,134.28	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$8.28	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
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)
<b>(3) Meter Charges:</b>				
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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$1,435.66</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Citrus / Point O' Woods  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$495,438	\$66,223	\$91,416	\$10,561	\$663,639	Sch. 6 (w) p 1
2	Land	\$3,405				\$3,405	Sch. 6 (w) p 1
3	Depreciable Assets	\$492,033	\$66,223	\$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		\$66,223			\$66,223	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			9.98%	
9	CIAC to Date	\$0	\$88,821	\$45,716	\$10,892	\$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 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	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					\$65,893.63	
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)

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

Company: SSU / Putnam / Pomona Park  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$311.89	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$2.64	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$61.97	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.50	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$606.86</b>	

**TEST OF SERVICE AVAILABILITY CHARGES - WATER**

Company: SSU / Putnam / Pomona Park  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$89,168	\$44,123	\$18,686	\$8,668	\$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	\$8,668	\$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	\$7,659	\$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	Sch. 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)



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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$713.36	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$3.07	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
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)
<b>(3) Meter Charges:</b>				
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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$1,343.23</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$180,351	\$182,599	\$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	0	97	Sch. 11 (w)
13	Composite Depreciation Rate	4.45%	2.33%			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	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)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$2,830.28	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$10.33	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
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)
<b>(3) Meter Charges:</b>				
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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$3,096.87</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$111,876	\$2,629	\$1,479	\$206	\$116,190	Sch. 6 (w) p 1
2	Land	\$3,840				\$3,840	Sch. 6 (w) p 1
3	Depreciable Assets	\$108,038	\$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	
12	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 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	3.10%	
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)

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

Company: SSU / St. Johns / Remington Forest  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$725.25	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$3.37	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	N/A	\$312.58	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$4.01	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	ACTUAL COST	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	\$0.00	\$1,270.83	

**TEST OF SERVICE AVAILABILITY CHARGES - WATER**

Company: SSU / St. Johns / Remington Forest  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$98,177	\$51,026	\$11,578	\$10,692	\$171,474	Sch. 6 (w) p 1
2	Land	\$153				\$153	Sch. 6 (w) p 1
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 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	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)

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

Company: SSU / Putnam / River Grove  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$535.54	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$3.35	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$106.07	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.56	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$874.61</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Putnam / River Grove  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$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	\$45,138	\$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 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	-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)



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

Company: SSU / Putnam / River Park  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$210.62	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$3.05	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
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)
<b>(3) Meter Charges:</b>				
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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$540.03</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Putnam / River Park  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$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	\$38,556	\$18,701	\$285,286	
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)
15	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)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	\$800.00	\$1,533.91	Sch. 3 (w)
2	Per Gallon Equivalent	\$1.71	\$4.36	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$205.15	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$3.02	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$826.71</b>	<b>\$1,972.06</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$319,551	\$46,110	\$10,405	\$1,859	\$377,925	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	\$85,999	\$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	\$6,173	\$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%	
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 Z	0	1	N/A	N/A	0	
26	Number of Years to Design Capacity	0.00	6.91	N/A	N/A	0.87	Sch. 11 (w)

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

Company: SSU / Marion / Salt Springs  
Docket No.: 950495  
Test Year Ended: 12/31/98  
Historical [ ] Projected [X]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$1,463.31	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$4.43	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
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)
<b>(3) Meter Charges:</b>				
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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$1,960.81</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Marion / Salt Springs  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$355,883	\$82,627	\$30,394	\$2,772	\$471,475	Sch. 6 (w) p 1
2	Land	\$307				\$307	Sch. 6 (w) p 1
3	Depreciable Assets	\$355,376	\$82,627	\$30,394	\$2,772	\$471,168	
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	
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	0	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%	10.28%	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)

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

Company: SSU / Marion / Samira Villas  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$674.79	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$3.11	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$159.46	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$2.42	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	\$225.00	\$1,067.25	

**TEST OF SERVICE AVAILABILITY CHARGES - WATER**

Company: SSU / Marion / Samira Villas  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$10,535	\$3,482	\$871	\$16	\$14,905	Sch. 6 (w) p 1
2	Land	\$5				\$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	\$642	\$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	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	4.08%	2.33%			3.85%	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	34.97%	
16	Requested Service Availability Charge Per ERC	\$874.79	\$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	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)



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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$444.81	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.31	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
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)
<b>(3) Meter Charges:</b>				
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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	\$225.00	\$812.98	

**TEST OF SERVICE AVAILABILITY CHARGES - WATER**

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$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	\$87,246	\$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	0	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)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	22.94%	
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)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$2,134.97	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$15.81	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
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)
<b>(3) Meter Charges:</b>				
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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$2,413.92</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$86,339	\$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	\$4,303	\$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%	
16	Requested Service Availability Charge Per ERC	\$2,134.97	\$45.95	\$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%	
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)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$2,082.43	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$15.20	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
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)
<b>(3) Meter Charges:</b>				
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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$2,528.22</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$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	0	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)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	3.91%	
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)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$132.46	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.08	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	N/A	\$43.96	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.76	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8 " x 3/4"	ACTUAL COST	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	\$0.00	\$409.42	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$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	0	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	N/A	34.33%	
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)



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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$346.55	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$4.18	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$32.43	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.24	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	\$225.00	\$611.98	

**TEST OF SERVICE AVAILABILITY CHARGES - WATER**

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$48,492	\$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	\$9,487	\$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					\$1,181.20	
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)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$849.61	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$2.04	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
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)
<b>(3) Meter Charges:</b>				
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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$1,157.06</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$14,489	\$1,966	\$1,594	\$386	\$18,434	Sch. 6 (w) p 1
2	Land	\$19				\$19	Sch. 6 (w) p 1
3	Depreciable Assets	\$14,470	\$1,966	\$1,594	\$386	\$18,416	
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		\$1,966			\$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)
15	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	8	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	0.00	47.07	N/A	N/A	5.62	Sch. 11 (w)

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

Company: SSU / Volusia / Sugar Mill  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	\$931.02	\$817.80	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$6.37	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$281.87	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$4.78	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$1,156.02</b>	<b>\$1,132.47</b>	

**TEST OF SERVICE AVAILABILITY CHARGES - WATER**

Company: SSU / Volusia / Sugar Mill  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$937,467	\$398,928	\$43,591	\$117,861	\$1,497,848	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	\$568,177	\$33,330	\$12,104	\$736,481	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)
15	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)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$193.19	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.19	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	\$280.00	\$199.83	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.90	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$505.00</b>	<b>\$626.02</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$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	Sch. 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	\$1,193,629	
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%	
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	281	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)



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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	\$300.00	\$341.81	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$2.87	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	\$225.00	\$618.62	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.02	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
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"	\$101.00	\$140.00	Sch. 5 (w)
8	Per Connection - 1 1/2"	\$164.00	\$300.00	Sch. 5 (w)
9	Per Connection - 2"	\$271.00	\$385.00	Sch. 5 (w)
10	Per Connection - 3" & Over	ACTUAL COST	Actual Cost	Sch. 5 (w)
<b>(4) Service Installation Charges:</b>				
11	Per Connection - 5/8" x 3/4"	\$156.00	\$143.00	Sch. 5 (w)
12	Per Connection - 3/4"	\$156.00	\$143.00	Sch. 5 (w)
13	Per Connection - 1"	\$156.00	\$154.00	Sch. 5 (w)
14	Per Connection - 1- 1/2"	\$156.00	\$202.50	Sch. 5 (w)
15	Per Connection - 2"	\$156.00	\$245.00	Sch. 5 (w)
16	Per Connection - 3" & Over	\$156.00	Actual Cost	Sch. 5 (w)
17	<b>(5) Inspection Fee:</b>	\$156.00	\$156.00	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$1,062.00</b>	<b>\$1,193.43</b>	

**TEST OF SERVICE AVAILABILITY CHARGES - WATER**

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$581,805	\$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	\$8,766,201	
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)
15	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)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$2,051.81	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$2.39	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$1,237.55	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$7.55	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	\$225.00	\$3,522.36	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$274,490	\$162,430	\$6,414	\$60,043	\$503,378	Sch. 6 (w) p 1
2	Land	\$26				\$26	Sch. 6 (w) p 1
3	Depreciable Assets	\$274,464	\$162,430	\$6,414	\$60,043	\$503,352	
4	Accumulated Depreciation to Date	\$60,312	\$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	\$194,134	\$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	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	4.24%	2.33%			3.53%	Sch. 8 (w) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	\$75.00	\$150.00	\$225.00	Sch. 1 (w)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	11.34%	
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	65	78	78	78	Sch. 11 (w)
24	Annual Growth	7	7	N/A	N/A	7	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 / Osceola / Tropical Park  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$246.58	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.83	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
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)
<b>(3) Meter Charges:</b>				
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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	\$225.00	\$828.52	

**TEST OF SERVICE AVAILABILITY CHARGES - WATER**

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$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	\$46,020	\$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 / Collection 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)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$200.85	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.85	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$284.69	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$7.49	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	\$225.00	\$718.54	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$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	0	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)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	74.83%	
16	Requested Service Availability Charge Per ERC	\$200.85	\$284.69	\$90.00	\$143.00	\$718.54	Sch. 1 (w)
17	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	
21	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)



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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$213.84	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.24	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	N/A	\$25.85	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.57	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	ACTUAL COST	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	\$0.00	\$472.69	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$107,349	\$51,248	\$65,214	\$3,876	\$227,687	Sch. 6 (w) p 1
2	Land	\$2,269				\$2,269	Sch. 6 (w) p 1
3	Depreciable Assets	\$105,080	\$51,248	\$65,214	\$3,876	\$225,418	
4	Accumulated Depreciation to Date	\$18,845	\$37,883	\$12,544	\$474	\$69,746	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$18,845	\$37,883	\$12,544	\$474	\$69,746	
6	Net Plant at Design Capacity	\$88,505	\$13,365	\$52,870	\$3,402	\$157,941	
7	Transmission & Distribution / Collection Lines		\$51,248			\$51,248	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	\$6,561	
12	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)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	7.52%	
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)
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)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$558.05	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$3.85	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$9.86	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.14	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	\$225.00	\$800.92	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$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)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	4.67%	
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)

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

Company: SSU / Putnam / Welaka/Saratoga Harbour  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$577.31	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$6.41	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
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)
<b>(3) Meter Charges:</b>				
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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$873.54</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

Company: SSU / Putnam / Weleka/Saratoga Harbour  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$155,265	\$26,756	\$14,915	\$6,872	\$203,808	Sch. 6 (w) p 1
2	Land	\$346				\$346	Sch. 6 (w) p 1
3	Depreciable Assets	\$154,919	\$26,756	\$14,915	\$6,872	\$203,481	
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	
6	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	\$231	\$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	\$82,965	
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)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	N/A	-963.91%	
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)

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

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$15.08	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.07	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$52.82	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.32	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$300.90</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$5,202	\$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 Capacity	\$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	0	20	Sch. 11 (w)
13	Composite 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	496.34%	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 / Wmndsong  
Docket No.: 950495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$676.82	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$3.78	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$217.58	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$5.31	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$1,127.40</b>	

**TEST OF SERVICE AVAILABILITY CHARGES - WATER**

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$102,402	\$41,889	\$12,139	\$9,623	\$166,053	Sch. 6 (w) p 1
2	Land	\$12,868				\$12,868	Sch. 6 (w) p 1
3	Depreciable Assets	\$89,534	\$41,889	\$12,139	\$9,623	\$153,185	
4	Accumulated Depreciation to Date	\$21,722	\$10,196	\$3,098	\$2,250	\$37,266	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$21,722	\$10,196	\$3,098	\$2,250	\$37,266	
6	Net Plant at Design Capacity	\$80,680	\$31,693	\$9,040	\$7,374	\$128,787	
7	Transmission & Distribution / Collection Lines		\$41,889			\$41,889	Sch. 6 (w)
8	Minimum Level of CIAC		100.00%			25.23%	
9	CIAC to Date	\$506	\$67,208	\$13,740	\$231	\$81,685	Sch. 9 (w)
10	Accumulated Amortization of CIAC to Date	\$10	\$17,989	\$3,589	\$5	\$21,593	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$10	\$17,989	\$3,589	\$5	\$21,593	
12	Future Customers (ERC) to be Connected	0	0	0	0	0	Sch. 11 (w)
13	Composite Depreciation Rate	4.13%	2.33%			3.61%	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	46.66%	
16	Requested Service Availability Charge Per ERC	\$676.82	\$217.58	\$90.00	\$143.00	\$1,127.40	Sch. 1 (w)
17	Level of CIAC at Design Capacity	0.61%	155.30%	N/A	N/A	46.66%	
18	Minimum Service Availability Charge Per ERC					\$0.00	
19	Level of CIAC at Design Capacity					25.23%	
20	Maximum Service Availability Charge Per ERC					\$0.00	
21	Level of CIAC at Design Capacity					75.00%	
22	No. of Customers at Capacity	109	106	106	106	108	Sch. 11 (w)
23	Current No. of Customers	109	107	106	106	106	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)

**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]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$175.65	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$0.52	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$183.56	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$2.06	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$592.20</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$746,987	\$573,627	\$173,220	\$36,409	\$1,530,243	Sch. 6 (w) p 1
2	Land	\$42,060				\$42,060	Sch. 6 (w) p 1
3	Depreciable Assets	\$704,928	\$573,627	\$173,220	\$36,409	\$1,488,184	
4	Accumulated Depreciation to Date	\$464,681	\$220,654	\$68,574	\$3,504	\$755,414	Sch. 7 (w)
5	Accumulated Depreciation at Design Capacity	\$464,681	\$220,654	\$68,574	\$3,504	\$755,414	
6	Net Plant at Design Capacity	\$282,306	\$352,973	\$108,645	\$32,905	\$774,830	
7	Transmission & Distribution / Collection Lines		\$573,627			\$573,627	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 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	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.: B50495  
Test Year Ended: 12/31/96  
Historical [ ] Projected [X]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$758.47	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$11.12	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$25.16	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.18	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8 " x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	\$225.00	\$1,014.63	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$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	\$401	\$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)
15	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]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$112.66	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$1.34	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$37.09	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$1.06	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$75.00	\$90.00	Sch. 5 (w)
6	Per Connection - 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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	N/A	N/A	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$225.00</b>	<b>\$382.74</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$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	\$27	\$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 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	-1.45%	
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	0.00	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]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	N/A	\$1,694.19	Sch. 3 (w)
2	Per Gallon Equivalent	N/A	\$10.66	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	Actual Cost less 20%	\$43.45	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.26	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
5	Per Connection - 5/8" x 3/4"	\$175.00	\$90.00	Sch. 5 (w)
6	Per Connection - 3/4"	N/A	\$110.00	Sch. 5 (w)
7	Per Connection - 1"	\$190.00	\$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)
<b>(4) Service Installation Charges:</b>				
11	Per Connection - 5/8" x 3/4"	\$404.00	\$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	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$579.00</b>	<b>\$1,970.64</b>	

**TEST OF SERVICE AVAILABILITY CHARGES - WATER**

Company: SSU / Charlotte/Lee / Burnt Store  
 Docket No.: 950495  
 Test Year Ended: 12/31/96  
 Historical [ ] Projected [X]

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$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	\$24,448	\$1,170	\$45,036	\$653	\$71,305	Sch. 9 (w)
11	Acc. Amort. of CIAC at Design Capacity	\$28,621	\$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]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
<b>(1) Water Plant Capacity Charges:</b>				
1	Per ERC - All Customers	\$452.00	\$1,208.66	Sch. 3 (w)
2	Per Gallon Equivalent	\$0.56	\$4.33	Sch. 3 (w)
<b>(2) Main Extension Charges:</b>				
3	Per ERC - All Customers	\$435.00	\$12.53	Sch. 4 (w)
4	Per Foot Equivalent	N/A	\$0.36	Sch. 4 (w)
<b>(3) Meter Charges:</b>				
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)
<b>(4) Service Installation Charges:</b>				
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	<b>(5) Inspection Fee:</b>	ACTUAL COST	ACTUAL COST	
18	<b>Total Minimum Charges - (5/8" meter)</b>	<b>\$1,392.56</b>	<b>\$1,454.19</b>	

TEST OF SERVICE AVAILABILITY CHARGES - WATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Meters	(5) Service Installation	(6) Total	(7) Supporting Schedules
1	Gross Book Value	\$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				\$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	
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	
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	\$452.00	\$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%	
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					\$208,687.38	
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	0	
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 7/10/95  
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.

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

Conventional  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)
Line No.	Water Advances For Construction Year-end Balances
1 <b>12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93</b>	464,101
2 Utility Adjustments to Beginning Balance	660,695
3 <b>Restated Balance 12/31/91</b>	1,124,796
4 1992 Additions	330,408
5 1992 Adjustments	(6,500)
6 <b>12/31/92 Balance</b>	1,448,704
7 1993 Additions	729,266
8 1993 Adjustments	0
9 <b>12/31/93 Balance</b>	2,177,970
10 1994 Additions	789,731
11 1994 Adjustments	(26,000)
12 <b>12/31/94 Balance</b>	2,941,701
13 1995 Additions	800,000
14 1995 Adjustments	0
15 <b>12/31/95 Balance</b>	3,741,701
16 1996 Additions	800,000
17 1996 Adjustments	0
18 <b>12/31/96 Balance</b>	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 <b>Ending Balance 12/31/96</b>	4,541,701
32 <b>Average Balance</b>	4,141,701
33 <b>Non-used and Useful Percentage</b>	20.80%
34 <b>Non-used and Useful Amount</b>	861,446
35 <b>Company Policy:</b> 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 Construction are recorded and repaid out of future	
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.	

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

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

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)(5)  
 Page 1 of 1  
 Preparer: Victoria

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) 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	<b>TOTAL CASH</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>
5															
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	4,396,985	4,548,529	4,456,554	4,836,059	4,618,754	4,463,388
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	434,925	393,010
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(388,155)	(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	610,880	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	65,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	223,966	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	146,283	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 Deferred Debits (OAPS)	962,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,785	595,780	556,795	517,810	753,784
18															
19	<b>TOTAL ASSETS</b>	<b>15,864,181</b>	<b>16,303,280</b>	<b>16,292,866</b>	<b>16,331,796</b>	<b>16,501,261</b>	<b>16,285,037</b>	<b>16,194,728</b>	<b>16,064,714</b>	<b>15,963,747</b>	<b>16,102,648</b>	<b>15,894,364</b>	<b>15,837,352</b>	<b>16,191,409</b>	<b>16,125,183</b>
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,827	789,357	789,257	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	1,098,283	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	5,587,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,903
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	2,098,299	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	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,228)	(313,691)	(285,158)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(263,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	<b>TOTAL LIABILITIES</b>	<b>8,027,524</b>	<b>8,817,891</b>	<b>8,491,510</b>	<b>8,835,323</b>	<b>7,633,158</b>	<b>8,522,484</b>	<b>9,425,198</b>	<b>10,175,694</b>	<b>9,832,817</b>	<b>10,468,448</b>	<b>11,223,678</b>	<b>8,203,377</b>	<b>9,057,189</b>	<b>8,970,192</b>
33															
34	<b>ASSETS - LIABILITIES</b>	<b>7,836,657</b>	<b>7,485,389</b>	<b>7,801,356</b>	<b>9,496,473</b>	<b>8,868,103</b>	<b>7,762,553</b>	<b>6,769,530</b>	<b>5,889,020</b>	<b>6,330,930</b>	<b>5,636,200</b>	<b>4,370,488</b>	<b>7,633,975</b>	<b>7,134,220</b>	<b>7,154,992</b>

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

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

**Company:** SSU / Osceola / Buenaventura Lakes

Docket No.: 950495-WS  
 Schedule Year Ended: 12/31/96  
 Interim  Final   
 Historical  Projected   
 Simple Ave.  13 Month Ave.   
 Conventional  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)
Line No.	Description	Water Advances For Construction 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	<b>Restated Balance 12/31/91</b>	0
4	1992 Additions	0
5	1992 Adjustments	0
6	<b>12/31/92 Balance</b>	0
7	1993 Additions	0
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	0
10	1994 Additions	0
11	1994 Adjustments	0
12	<b>12/31/94 Balance</b>	0
13	1995 Additions	0
14	1995 Adjustments	0
15	<b>12/31/95 Balance</b>	0
16	1996 Additions	0
17	1996 Adjustments	0
18	<b>12/31/96 Balance</b>	0

**AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION**

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	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 12/31/96	0
32	Average Balance	0
33	Non-used and Useful Percentage	0.22%
34	Non-used and Useful Amount	0
35	<b>Company Policy:</b> 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 Construction are recorded and repaid out of future	
37	connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.	



**SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996**

Company: SSU  
 Docket No.: 950495-W5  
 Schedule Year Ended: 12/31/96  
 Interim  Final   
 Historical  Projected   
 Simple Ave  13 Month Ave   
 Conventional  Reverse Osmosis

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: Verma

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) 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	12,833	12,833	12,833	12,833	12,833	12,833	12,833	12,833	12,833	12,833	12,833	12,833	12,833	12,833
3															
4	<b>TOTAL CASH</b>	<b>912,833</b>	<b>912,833</b>	<b>912,833</b>	<b>912,833</b>	<b>912,833</b>	<b>912,833</b>	<b>912,833</b>	<b>912,833</b>	<b>912,833</b>	<b>912,833</b>	<b>912,833</b>	<b>912,833</b>	<b>912,833</b>	<b>912,833</b>
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,918	4,394,886	4,516,283	4,551,888	4,561,518	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
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)	(407,340)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,588	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	62,820	5,085	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	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	4,005,610	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	62,583	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 Deferred Debits (OAPS)	982,266	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	<b>TOTAL ASSETS</b>	<b>15,864,181</b>	<b>16,303,260</b>	<b>16,292,866</b>	<b>16,331,796</b>	<b>16,501,261</b>	<b>16,285,037</b>	<b>16,194,728</b>	<b>16,064,714</b>	<b>15,983,747</b>	<b>16,102,848</b>	<b>15,894,364</b>	<b>15,837,352</b>	<b>16,191,409</b>	<b>16,125,183</b>
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	965,050	965,107	1,054,323	912,827	789,357	789,357	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	896,276	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,900,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,860	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)	(149,329)	(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	1,886,414	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)	(265,156)	(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	<b>TOTAL LIABILITIES</b>	<b>8,027,524</b>	<b>8,817,891</b>	<b>8,491,510</b>	<b>8,835,323</b>	<b>7,633,156</b>	<b>8,522,484</b>	<b>9,425,198</b>	<b>10,175,094</b>	<b>9,832,817</b>	<b>10,466,448</b>	<b>11,323,876</b>	<b>8,203,377</b>	<b>9,057,189</b>	<b>8,976,192</b>
33															
34	<b>ASSETS - LIABILITIES</b>	<b>7,836,657</b>	<b>7,485,369</b>	<b>7,801,356</b>	<b>9,496,473</b>	<b>8,868,103</b>	<b>7,762,553</b>	<b>6,769,530</b>	<b>5,889,620</b>	<b>6,330,930</b>	<b>5,636,200</b>	<b>4,370,488</b>	<b>7,633,975</b>	<b>7,134,220</b>	<b>7,154,992</b>

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

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: **SSU / Charlotte / Deep Creek**

Docket No.: 950495-WS

Schedule Year Ended: 12/31/96

Interim  Final

Historical  Projected

Simple Ave.  13 Month Ave.

Conventional  Reverse Osmosis

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)
Line No.	Description	Water Advances For Construction 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	<b>Restated Balance 12/31/91</b>	<b>0</b>
4	1992 Additions	0
5	1992 Adjustments	0
6	<b>12/31/92 Balance</b>	<b>0</b>
7	1993 Additions	0
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	<b>0</b>
10	1994 Additions	0
11	1994 Adjustments	0
12	<b>12/31/94 Balance</b>	<b>0</b>
13	1995 Additions	0
14	1995 Adjustments	0
15	<b>12/31/95 Balance</b>	<b>0</b>
16	1996 Additions	0
17	1996 Adjustments	0
18	<b>12/31/96 Balance</b>	<b>0</b>

**AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION**

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	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	<b>Ending Balance 12/31/96</b>	<b>0</b>
32	Average Balance	0
33	Non-used and Useful Percentage	42.42%
34	Non-used and Useful Amount	0
35	<b>Company Policy:</b> 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 Construction are recorded and repaid out of future	
37	connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.	

**SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996**

Company: SSU  
 Docket No.: 950495-W5  
 Schedule Year Ended: 12/31/96  
 Interim  Final   
 Historical  Projected   
 Simple Ave  13 Month Ave   
 Conventional  Reverse Osmosis

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: Verima

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) 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	<b>TOTAL CASH</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,918	4,394,866	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	4,463,366
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)	(393,010)
9	Inventories	479,301	523,094	568,887	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	180,795	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	184,968	189,968	201,966	208,966	229,966	178,966	197,968	211,966	223,966	241,968	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	228,243	128,513	132,053	135,593	139,133	142,723	146,283	149,803	153,343	158,933	180,473	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	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,978	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 Deferred 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	<b>TOTAL ASSETS</b>	<b>15,884,181</b>	<b>16,303,280</b>	<b>16,292,868</b>	<b>16,331,796</b>	<b>16,501,261</b>	<b>16,285,037</b>	<b>16,194,728</b>	<b>16,064,714</b>	<b>15,963,747</b>	<b>16,102,648</b>	<b>15,694,364</b>	<b>15,837,352</b>	<b>16,191,409</b>	<b>16,125,183</b>
20															
21	Accounts Payable	936,873	762,268	844,928	934,689	985,950	965,107	1,054,323	912,827	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	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)	(140,328)	(149,340)
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	2,029,671	2,066,299	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)	(262,228)	(313,691)	(285,156)	(256,621)	(308,066)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,676)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	<b>TOTAL LIABILITIES</b>	<b>8,027,524</b>	<b>8,817,891</b>	<b>8,491,510</b>	<b>8,835,323</b>	<b>7,633,158</b>	<b>8,522,484</b>	<b>9,425,198</b>	<b>10,175,694</b>	<b>9,632,817</b>	<b>10,466,448</b>	<b>11,323,878</b>	<b>8,283,377</b>	<b>9,057,189</b>	<b>8,970,192</b>
33															
34	<b>ASSETS - LIABILITIES</b>	<b>7,856,657</b>	<b>7,485,389</b>	<b>7,801,358</b>	<b>9,496,473</b>	<b>8,868,103</b>	<b>7,762,553</b>	<b>6,769,530</b>	<b>5,889,020</b>	<b>6,330,930</b>	<b>5,636,200</b>	<b>4,370,486</b>	<b>7,533,975</b>	<b>7,134,220</b>	<b>7,154,992</b>

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

354

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

Company: SSU / Volusia / Enterprise  
 Docket No.: 950495-W5  
 Schedule Year Ended: 12/31/96  
 Interim  Final   
 Historical  Projected   
 Simple Ave.  13 Month Ave.   
 Conventional  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)
Line No.	Description	Water Advances For Construction 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	<b>Restated Balance 12/31/91</b>	0
4	1992 Additions	0
5	1992 Adjustments	0
6	<b>12/31/92 Balance</b>	0
7	1993 Additions	0
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	0
10	1994 Additions	0
11	1994 Adjustments	0
12	<b>12/31/94 Balance</b>	0
13	1995 Additions	0
14	1995 Adjustments	0
15	<b>12/31/95 Balance</b>	0
16	1996 Additions	0
17	1996 Adjustments	0
18	<b>12/31/96 Balance</b>	0

**AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION**

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	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 12/31/96	0
32	Average Balance	0
33	Non-used and Useful Percentage	5.81%
34	Non-used and Useful Amount	0
35	<b>Company Policy:</b> 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 Construction are recorded and repaid out of future	
37	connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.	

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

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

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: Veirna

Line No.	(1) ASSETS/LIABILITIES	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		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															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,888	4,516,283	4,551,888	4,561,516	4,485,728	4,398,985	4,548,529	4,458,554	4,836,059	4,618,754	4,483,386
7	Other Accounts Receivable	381,585	381,845	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)	(393,118)	(383,874)	(388,155)	(398,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,348)	(405,826)	(393,010)
9	Inventories	479,261	523,094	566,887	610,680	654,473	435,508	479,201	523,994	566,887	610,680	391,715	435,508	479,288	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	82,820	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	245,966	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	156,883	160,423	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	2,332,978	2,343,555	2,354,134	2,364,713	2,375,292	2,385,871	2,396,450	2,407,029	2,417,608	2,428,187	2,438,766	2,087,177	2,253,582
17	Other Deferred Debits (OAPS)	982,288	955,801	915,152	874,503	833,854	793,205	752,556	711,907	671,258	630,609	590,060	550,511	510,862	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,886	16,331,798	16,501,261	16,285,037	16,194,728	16,064,714	15,983,747	16,102,648	15,894,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	782,268	844,928	934,669	985,050	965,107	1,054,323	912,827	789,357	769,357	742,087	704,282	776,178	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	896,278	596,761
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	7,346,880	7,922,874	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,096)	(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	1,897,963	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	2,189,555	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	67,579
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	8,835,323	7,833,158	8,522,484	9,425,198	10,175,694	9,832,817	10,496,448	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	8,668,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,486	7,633,975	7,134,220	7,154,991

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

432

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

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

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)
Line No.	Water Advances For Construction 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	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 USEFUL CALCULATION**

19 Beginning Balance 12/31/95	0
20 Jan	0
21 Feb	0
22 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 12/31/96	0
32 Average Balance	0
33 Non-used and Useful Percentage	7.28%
34 Non-used and Useful Amount	0
35 <b>Company Policy:</b> 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 Construction are recorded and repaid out of future	
37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.	

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU  
 Docket No.: 950495-W5  
 Schedule Year Ended: 12/31/96  
 Interim  Final   
 Historical  Projected   
 Simple Ave  13 Month Ave   
 Conventional  Reverse Osmosis

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: Victoria

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) 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	<b>TOTAL CASH</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,868	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,458,554	4,836,059	4,818,754	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)	(407,348)	(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	479,208	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	82,820	5,005	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	206,966	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	156,883	160,423	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	2,332,978	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 Deferred Debits (OAPS)	882,286	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	<b>TOTAL ASSETS</b>	<b>15,884,181</b>	<b>16,303,280</b>	<b>16,292,866</b>	<b>16,331,796</b>	<b>16,501,261</b>	<b>16,285,037</b>	<b>16,194,728</b>	<b>16,064,714</b>	<b>15,963,747</b>	<b>16,102,644</b>	<b>15,894,364</b>	<b>15,837,352</b>	<b>16,191,400</b>	<b>16,125,183</b>
20															
21	Accounts Payable	936,873	782,268	844,928	934,689	985,050	965,107	1,054,323	912,627	789,357	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	464,874	677,409	889,793	1,102,911	44,977	257,739	470,501	883,405	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	5,587,103	6,180,013	6,742,175	7,348,880	7,922,874	4,830,880	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,086)	(150,096)	(150,095)	(150,894)	(150,993)	(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	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															
32	<b>TOTAL LIABILITIES</b>	<b>8,027,524</b>	<b>8,817,891</b>	<b>8,491,510</b>	<b>8,835,323</b>	<b>7,633,158</b>	<b>8,522,484</b>	<b>9,425,198</b>	<b>10,175,894</b>	<b>9,832,817</b>	<b>10,486,448</b>	<b>11,323,878</b>	<b>8,203,377</b>	<b>9,057,189</b>	<b>8,970,192</b>
33															
34	<b>ASSETS - LIABILITIES</b>	<b>7,856,657</b>	<b>7,485,389</b>	<b>7,801,356</b>	<b>8,496,473</b>	<b>8,868,103</b>	<b>7,762,553</b>	<b>6,769,530</b>	<b>5,888,820</b>	<b>6,330,930</b>	<b>5,606,200</b>	<b>4,370,486</b>	<b>7,633,975</b>	<b>7,134,220</b>	<b>7,154,992</b>

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

510

**SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996  
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE**

**Company:** SSU / Bradford / Keystone Club Estates

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

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)
Line No.	Description	Water Advances For Construction 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	<b>Restated Balance 12/31/91</b>	0
4	1992 Additions	0
5	1992 Adjustments	0
6	<b>12/31/92 Balance</b>	0
7	1993 Additions	0
8	1993 Adjustments	0
9	<b>12/31/93 Balance</b>	0
10	1994 Additions	0
11	1994 Adjustments	0
12	<b>12/31/94 Balance</b>	0
13	1995 Additions	0
14	1995 Adjustments	0
15	<b>12/31/95 Balance</b>	0
16	1996 Additions	0
17	1996 Adjustments	0
18	<b>12/31/96 Balance</b>	0

**AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION**

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	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	<b>Ending Balance 12/31/96</b>	0
32	Average Balance	0
33	Non-used and Useful Percentage	27.26%
34	Non-used and Useful Amount	0

35 **Company 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 Construction are recorded and repaid out of future  
 37 connection fees. As CIAC is received by SSU, the Advance is reduced when reimbursement is made to the respective company.



SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

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

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: Veritas

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) 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	<b>TOTAL CASH</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>	<b>912,633</b>
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,388,916	4,394,886	4,516,283	4,551,888	4,561,518	4,485,728	4,396,985	4,548,529	4,458,554	4,636,059	4,618,754	4,463,388
7	Other Accounts Receivable	381,585	381,845	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)	(388,155)	(396,822)	(399,950)	(400,798)	(394,137)	(386,340)	(399,655)	(391,574)	(407,348)	(405,828)	(393,810)
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	137,610	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	184,968	189,968	201,968	208,968	229,968	178,968	197,968	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	4,005,610	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	146,283	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
16	Deferred Rate Case Costs	2,322,387	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 Deferred 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	<b>TOTAL ASSETS</b>	<b>15,884,181</b>	<b>16,303,280</b>	<b>16,292,868</b>	<b>16,331,798</b>	<b>16,501,261</b>	<b>16,285,037</b>	<b>16,194,728</b>	<b>16,064,714</b>	<b>15,963,747</b>	<b>16,102,648</b>	<b>15,894,384</b>	<b>15,837,352</b>	<b>16,181,409</b>	<b>16,125,183</b>
20															
21	Accounts Payable	936,873	762,268	844,928	934,869	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	596,761
24	Accrued Taxes Payable	4,408,962	5,194,864	5,747,234	3,900,697	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	1,764,581	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	67,579
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	<b>TOTAL LIABILITIES</b>	<b>8,027,524</b>	<b>8,817,891</b>	<b>8,491,510</b>	<b>8,635,323</b>	<b>7,633,158</b>	<b>8,522,484</b>	<b>9,425,198</b>	<b>10,175,694</b>	<b>9,632,817</b>	<b>10,466,448</b>	<b>11,323,878</b>	<b>8,293,377</b>	<b>9,057,189</b>	<b>8,970,192</b>
33															
34	<b>ASSETS - LIABILITIES</b>	<b>7,856,657</b>	<b>7,485,389</b>	<b>7,801,358</b>	<b>7,696,475</b>	<b>8,868,103</b>	<b>7,762,553</b>	<b>6,769,530</b>	<b>5,889,020</b>	<b>6,330,930</b>	<b>5,636,200</b>	<b>4,570,488</b>	<b>7,543,975</b>	<b>7,124,220</b>	<b>7,154,992</b>

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

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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.