



# Public Service Commission

-M-E-M-O-R-A-N-D-U-M-

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DATE: September 21, 1995  
TO: ALL COMMISSIONERS  
FROM: DIVISION OF WATER AND WASTEWATER (WILLIS, CHASE, RENDELL) *WC*  
DIVISION OF LEGAL SERVICES (JABER) *JAB*  
RE: DOCKET NO. 920199-WS - SOUTHERN STATES UTILITIES, INC. *920199*

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Attached are seven schedules corresponding to the rate scenarios (two for wastewater and four for water and a summary) requested by the Commissioners at the previous agenda conference on September 12, 1995.

Each schedule includes the following information for each plant based on the 1991 test year in the above docket: revenue requirements on a stand alone basis, new rates resulting from added conditions, revenues from new rates, estimated revenue shifts provided or received, new rates including index and pass through increases since the original decision, and estimated refunds as a result of the change from uniform rates. All rates shown on these schedules would be applicable to customers with 5/8"x3/4" meters. Rates for customers with larger meters would be adjusted based on the AWWA meter factors.

Schedule 1 is a Summary Schedule containing rates on a prospective basis for each of the scenarios requested. These include four water rate scenarios and two wastewater scenarios.

Schedule 2 contains rates for each system with a target benchmark bill equal to \$52 for water service at 10,000 gallons of consumption. Schedule 3 is the corresponding wastewater rates with a target benchmark bill of \$65 for wastewater service capped at 6,000 gallons of consumption.

Schedules 4 and 5 reflect the aforementioned target benchmarks of \$52 for water service and \$65 for wastewater service as well as minimum Base Facility Charges (BFCs) of \$4 for water and \$8 for wastewater.

The parameters of Schedule 6 (water) include the target of \$52 at 10,000 gallons of consumption, a minimum BFC of \$4, and a minimum gallonage charge of \$1.

DOCUMENT NUMBER-DATE

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FPSC-RECORDS/REPORTING

Finally, Schedule 7 (water) incorporates the target of \$52 at 10,000 gallons of consumption and a minimum gallonage charge of \$1, but does not include the \$4 minimum BFC.

Staff has reviewed the vote sheets from the February 2, 1993 agenda in this docket and discovered that the Commission denied Staff's recommendation to include a \$1.00 minimum gallonage charge as a feature of the alternative rate recommendations. Although there was cross examination on the \$1.00 minimum gallonage charge, no witness supported the concept. (TR 847-849) In addition, a review of the record in this case indicates that there was no support for minimum base facility charges for water (\$4) or wastewater (\$8). In light of these facts, Staff believes it is most appropriate to approve the rates shown on Schedule 2 for water and Schedule 3 for wastewater.

It should be noted that the column indicating refunds for each scenario is based on 1991 test year consumption and is provided only for the purpose of demonstrating relative impacts of rate changes. The utility will have to determine the exact amount of refunds due based on actual consumption levels for the period in question. In addition, the refund column does not include the impact of the index and pass through increases.

It should also be noted that the bulk wastewater rate established for Hernando County in Docket No. 930880-WS remains in effect. By Order No. PSC-94-1123-FOF-WS issued on September 13, 1994 in that docket, the Commission reinstated the bulk rate that was in effect prior to the decision in Docket No. 920199-WS, increased for the 1993 price index. The rate in effect prior to Docket No. 920199-WS was \$2.31 per 1,000 gallons. Applying the 1993 index to this rate results in a bulk rate of \$2.35 per 1,000 gallons. This is the current bulk rate for Hernando County since the 1994 price index and pass through adjustments were not applicable to the Spring Hill system.

The bulk rate for Hernando County results in a revenue deficiency from the Spring Hill wastewater plant which must be recovered from the remaining Spring Hill customers. The final wastewater rates contained on Schedules 3 and 5 have been calculated assuming Hernando County is billed at the approved bulk rate rather than as a general service customer.

On August 27, 1993, SSU obtained a bond in the amount of \$5,918,227 to secure potential refunds of the interim rate increase. On December 14, 1993, the Commission issued Order No. PSC-93-1788-FOF-WS, granting SSU's motion to vacate a stay of the final order on the basis that SSU agreed to extend the bond already in effect for interim purposes. However, on December 14, 1993, SSU submitted an Appeal Bond in the amount of \$3,000,000. Although the bond does not state an expiration date, staff is concerned not only with the bond expiring but also the amount of the appeal bond.

Memorandum to Commissioners

September 21, 1995

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According to staff's schedules, an estimated refund based on 1991 consumption could range as high as \$2,359,639 for water and \$1,352,970 for wastewater, depending on the rate structure selected. This estimate is for a one year period and does not include interest. Due to the fact that the uniform rates were collected over a two year period, the total amount of refund could be as high as \$8,200,000, including interest. Therefore, staff believes SSU should be required to obtain an additional bond sufficient to cover this amount for the period refunds will be completed.

cc: William Talbott  
Mary Bane  
Rob Vandiver  
Charles H. Hill  
David Smith  
Noreen Davis  
Division of Records and Reporting  
Parties of Record in Docket No. 920199-WS

002647

SOUTHERN STATES UTILITIES, INC.  
DOCKET NO. 920199-WS  
RATE COMPARISONS - WATER

Plant Name	(Schedule 2)		(Schedule 7)		(Schedule 4)		(Schedule 6)	
	\$52 Cap		\$52 Cap with \$1 Minimum GC		\$52 Cap with \$4 Minimum BFC		\$52 Cap with \$4 Minimum BFC and \$1 Minimum GC	
	BFC	GC	BFC	GC	BFC	GC	BFC	GC
Amelia Island	\$4.68	\$0.99	\$4.31	\$0.98	\$4.61	\$0.98	\$4.31	\$0.98
Apache Shores	\$12.58	\$3.87	\$12.16	\$3.79	\$12.51	\$3.86	\$11.81	\$3.69
Apple Valley	\$4.51	\$0.92	\$4.51	\$1.03	\$4.44	\$0.90	\$4.51	\$1.03
Bay Lake Estates	\$10.90	\$2.66	\$10.49	\$2.58	\$10.84	\$2.64	\$10.15	\$2.48
Beacon Hills	\$4.75	\$0.77	\$4.75	\$0.93	\$4.69	\$0.76	\$4.75	\$0.93
Beecher's Point	\$8.35	\$3.89	\$7.94	\$3.81	\$8.28	\$3.87	\$7.60	\$3.72
Burnt Store	\$14.02	\$4.60	\$13.58	\$4.53	\$13.95	\$4.59	\$13.21	\$4.42
Carlton Village	\$5.51	\$1.68	\$5.11	\$1.61	\$5.44	\$1.67	\$4.77	\$1.52
Chuluota	\$8.53	\$2.91	\$8.13	\$2.84	\$8.46	\$2.90	\$7.79	\$2.74
Citrus Park	\$4.61	\$1.67	\$4.21	\$1.60	\$4.54	\$1.66	\$4.19	\$1.51
Citrus Springs Utilities	\$6.42	\$2.41	\$6.03	\$2.34	\$6.35	\$2.40	\$5.71	\$2.25
Crystal River Highlands	\$10.69	\$4.00	\$10.25	\$3.93	\$10.62	\$4.00	\$9.88	\$3.83
Daetwyler Shores	\$6.59	\$1.61	\$6.20	\$1.55	\$6.53	\$1.61	\$5.88	\$1.46
Deltona Utilities	\$4.24	\$1.16	\$3.85	\$1.09	\$4.18	\$1.15	\$4.16	\$1.09
Dol Ray Manor	\$11.77	\$1.60	\$11.37	\$1.53	\$11.70	\$1.59	\$11.04	\$1.44
Druid Hills	\$6.52	\$1.40	\$6.14	\$1.33	\$6.46	\$1.39	\$5.81	\$1.24
East Lake Harris Estates	\$8.03	\$2.33	\$7.62	\$2.26	\$7.96	\$2.32	\$7.28	\$2.16
Fern Park	\$5.57	\$1.79	\$5.18	\$1.72	\$5.51	\$1.78	\$4.85	\$1.62
Fern Terrace	\$4.70	\$1.34	\$4.30	\$1.26	\$4.64	\$1.32	\$4.18	\$1.17
Fisherman's Haven	\$4.70	\$1.76	\$4.31	\$1.68	\$4.64	\$1.74	\$4.20	\$1.59
Fountains	\$23.22	\$6.17	\$22.60	\$6.04	\$23.22	\$6.17	\$23.22	\$6.17
Fox Run	\$15.76	\$3.81	\$15.36	\$3.74	\$15.75	\$3.81	\$15.75	\$3.81
Friendly Center	\$10.48	\$3.20	\$10.06	\$3.12	\$10.41	\$3.19	\$9.71	\$3.02
Golden Terrace	\$9.15	\$3.09	\$8.74	\$3.02	\$9.08	\$3.08	\$8.40	\$2.92
Gospel Island Estates	\$17.43	\$5.12	\$16.93	\$5.03	\$17.43	\$5.12	\$17.43	\$5.12
Grand Terrace	\$8.87	\$3.38	\$8.47	\$3.31	\$8.80	\$3.37	\$8.13	\$3.21
Harmony Homes	\$9.23	\$1.86	\$8.83	\$1.78	\$9.16	\$1.84	\$8.49	\$1.69
Hermits Cove	\$10.06	\$4.05	\$9.67	\$3.98	\$10.00	\$4.04	\$9.33	\$3.88
Hobby Hills	\$6.02	\$2.83	\$5.62	\$2.76	\$5.95	\$2.82	\$5.28	\$2.66
Holiday Haven	\$9.67	\$3.53	\$9.30	\$3.47	\$9.61	\$3.52	\$8.98	\$3.38
Holiday Heights	\$9.80	\$2.18	\$9.39	\$2.10	\$9.73	\$2.17	\$9.05	\$2.01
Imperial Mobile Terrace	\$6.00	\$1.72	\$5.80	\$1.65	\$5.94	\$1.71	\$5.27	\$1.55
Intercession City	\$12.62	\$4.39	\$12.20	\$4.31	\$12.55	\$4.37	\$11.84	\$4.21
Interlachen Lake Est./Park Manor	\$9.69	\$2.50	\$9.27	\$2.42	\$9.62	\$2.49	\$8.92	\$2.33
Jungle Den	\$12.23	\$3.72	\$11.83	\$3.64	\$12.16	\$3.70	\$11.49	\$3.55
Keystone Heights	\$5.83	\$1.73	\$5.24	\$1.66	\$5.57	\$1.72	\$4.92	\$1.57
Kingswood	\$9.31	\$2.89	\$8.91	\$2.82	\$9.24	\$2.88	\$8.57	\$2.72
Lake Ajay Estates	\$16.58	\$4.16	\$16.16	\$4.09	\$16.59	\$4.16	\$16.58	\$4.17
Lake Brantley	\$7.96	\$1.91	\$7.58	\$1.83	\$7.92	\$1.90	\$7.24	\$1.74
Lake Conway Park	\$7.82	\$2.02	\$7.43	\$1.95	\$7.78	\$2.01	\$7.10	\$1.86
Lake Harriet Estates	\$5.15	\$1.27	\$4.75	\$1.20	\$5.08	\$1.26	\$4.42	\$1.11
Lakeview Villas	\$18.95	\$4.62	\$18.48	\$4.54	\$18.95	\$4.62	\$18.96	\$4.63
Leilani Heights	\$5.50	\$1.17	\$5.12	\$1.10	\$5.45	\$1.16	\$4.79	\$1.03
Leisure Lakes	\$9.25	\$3.03	\$8.85	\$2.96	\$9.19	\$3.02	\$8.51	\$2.86
Marco Shores Utilities	\$12.26	\$3.53	\$11.85	\$3.46	\$12.19	\$3.52	\$11.51	\$3.36
Marion Oaks Utilities	\$9.91	\$3.52	\$9.52	\$3.45	\$9.84	\$3.51	\$9.18	\$3.35
Meredith Manor	\$4.94	\$1.35	\$4.55	\$1.27	\$4.88	\$1.33	\$4.22	\$1.18
Morningview	\$8.55	\$2.84	\$8.14	\$2.76	\$8.48	\$2.82	\$7.80	\$2.67
Oak Forest	\$6.59	\$1.87	\$6.20	\$1.80	\$6.53	\$1.86	\$5.86	\$1.70
Oakwood	\$9.01	\$2.51	\$8.61	\$2.44	\$8.94	\$2.50	\$8.28	\$2.35
Palisades Country Club	\$13.02	\$3.83	\$12.60	\$3.76	\$12.95	\$3.82	\$12.26	\$3.66
Palm Port	\$8.77	\$2.70	\$8.36	\$2.63	\$8.71	\$2.69	\$8.01	\$2.53
Palm Terrace	\$10.21	\$4.04	\$9.75	\$3.96	\$10.13	\$4.03	\$9.37	\$3.85
Palms Mobile Home Park	\$10.56	\$2.12	\$10.14	\$2.04	\$10.49	\$2.10	\$9.79	\$1.94
Picciola Island	\$5.27	\$1.51	\$4.88	\$1.44	\$5.21	\$1.50	\$4.54	\$1.34
Pine Ridge Estates	\$9.00	\$3.09	\$8.48	\$2.99	\$8.92	\$3.07	\$8.04	\$2.87
Pine Ridge Utilities	\$4.85	\$1.85	\$4.47	\$1.77	\$4.79	\$1.83	\$4.14	\$1.68
Piney Woods	\$6.50	\$1.66	\$6.10	\$1.59	\$6.43	\$1.65	\$5.77	\$1.50

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SOUTHERN STATES UTILITIES, INC.  
DOCKET NO. 920199-WS  
RATE COMPARISONS - WATER

Plant Name	(Schedule 2) \$52 Cap		(Schedule 7) \$52 Cap with \$1 Minimum GC		(Schedule 4) \$52 Cap with \$4 Minimum BFC		(Schedule 6) \$52 Cap with \$4 Minimum BFC and \$1 Minimum GC	
	BFC	GC	BFC	GC	BFC	GC	BFC	GC
	Point O' Woods	\$8.62	\$3.25	\$6.15	\$3.17	\$6.55	\$3.24	\$5.75
Pomona Park	\$8.61	\$1.99	\$8.21	\$1.92	\$8.55	\$1.98	\$7.87	\$1.82
Postmaster Village	\$9.43	\$2.49	\$9.03	\$2.42	\$9.37	\$2.48	\$8.70	\$2.32
Quail Ridge	\$11.13	\$4.73	\$10.71	\$4.65	\$11.13	\$4.73	\$11.13	\$4.73
River Grove	\$10.17	\$3.49	\$9.77	\$3.42	\$10.11	\$3.48	\$9.43	\$3.32
River Park	\$9.49	\$2.99	\$9.07	\$2.91	\$9.42	\$2.98	\$8.72	\$2.81
Rolling Green/Rosemont	\$9.84	\$3.27	\$9.45	\$3.20	\$9.77	\$3.26	\$9.12	\$3.11
Salt Springs	\$13.42	\$4.31	\$13.01	\$4.23	\$13.42	\$4.31	\$13.41	\$4.32
Samira Villas	\$13.54	\$3.89	\$13.12	\$3.82	\$13.48	\$3.89	\$12.76	\$3.72
Saratoga Harbour/Welaka	\$13.32	\$4.08	\$12.90	\$4.00	\$13.25	\$4.06	\$12.54	\$3.90
Silver Lake Est./Western Shores	\$3.61	\$0.54	\$3.62	\$1.02	\$4.06	\$0.54	\$4.06	\$1.02
Silver Lake Oaks	\$9.63	\$5.45	\$9.16	\$5.37	\$9.62	\$5.45	\$9.63	\$5.45
Skycrest	\$7.72	\$1.93	\$7.33	\$1.86	\$7.66	\$1.92	\$6.99	\$1.77
Spring Hill Utilities	\$3.98	\$0.91	\$3.97	\$1.01	\$4.04	\$0.91	\$4.04	\$1.01
St. John's Highlands	\$9.63	\$3.47	\$9.21	\$3.40	\$9.56	\$3.46	\$8.86	\$3.30
Stone Mountain	\$16.20	\$4.47	\$15.75	\$4.38	\$16.19	\$4.47	\$16.19	\$4.47
Sugar Mill	\$11.58	\$3.94	\$11.08	\$3.85	\$11.50	\$3.93	\$10.66	\$3.73
Sugar Mill Woods	\$2.64	\$0.85	\$2.64	\$1.01	\$4.03	\$0.86	\$4.03	\$1.01
Sunny Hills Utilities	\$9.09	\$3.31	\$8.69	\$3.24	\$9.03	\$3.30	\$8.35	\$3.14
Sunshine Parkway	\$8.36	\$2.38	\$7.99	\$2.31	\$8.30	\$2.37	\$7.67	\$2.22
Tropical Park	\$5.51	\$2.56	\$5.11	\$2.49	\$5.44	\$2.55	\$4.77	\$2.39
University Shores	\$4.76	\$1.13	\$4.37	\$1.06	\$4.69	\$1.12	\$4.37	\$1.06
Venetian Village	\$7.21	\$1.85	\$6.81	\$1.78	\$7.14	\$1.84	\$6.47	\$1.68
Westmont	\$6.31	\$1.72	\$5.92	\$1.65	\$6.24	\$1.71	\$5.60	\$1.56
Windsong	\$9.05	\$3.37	\$8.64	\$3.29	\$8.98	\$3.35	\$8.30	\$3.19
Woodmere	\$5.26	\$1.09	\$5.27	\$1.10	\$5.20	\$1.08	\$5.27	\$1.10
Wootens	\$11.57	\$5.24	\$11.11	\$5.16	\$11.57	\$5.24	\$11.58	\$5.24
Zephyr Shores	\$9.07	\$2.24	\$8.69	\$2.17	\$9.00	\$2.23	\$8.37	\$2.08

002649

SOUTHERN STATES UTILITIES, INC.  
DOCKET NO. 920199-WS  
RATE COMPARISONS - WASTEWATER

System Name	(Schedule 3)		(Schedule 5)	
	\$65 Cap		\$65 Cap with \$8 Minimum BFC	
	BFC	GC	BFC	GC
Amelia Island	\$12.82	\$2.82	\$12.80	\$2.82
Apache Shores	\$16.25	\$6.77	\$16.23	\$6.77
Apple Valley	\$12.54	\$2.88	\$12.52	\$2.88
Beacon Hills	\$13.72	\$2.57	\$13.69	\$2.57
Beecher's Point	\$28.74	\$8.20	\$28.74	\$8.20
Burnt Store	\$10.98	\$4.23	\$10.96	\$4.23
Chuluota	\$28.38	\$7.07	\$28.38	\$7.07
Citrus Park	\$23.23	\$7.48	\$23.23	\$7.48
Citrus Springs Utilities	\$13.13	\$2.57	\$13.11	\$2.57
Deltona Utilities	\$13.47	\$5.71	\$13.44	\$5.71
Fisherman's Haven	\$13.24	\$4.23	\$13.22	\$4.23
Florida Cental Commerce Park	\$13.28	\$7.24	\$13.25	\$7.24
Fox Run	\$13.92	\$7.14	\$13.90	\$7.14
Holiday Haven	\$13.16	\$8.06	\$13.14	\$8.06
Jungle Den	\$30.16	\$8.31	\$30.16	\$8.31
Leilani Heights	\$12.97	\$4.31	\$12.95	\$4.31
Leisure Lakes	\$8.55	\$1.54	\$8.53	\$1.54
Marco Shores Utilities	\$12.85	\$7.39	\$12.83	\$7.39
Marion Oaks Utilities	\$12.79	\$8.28	\$12.77	\$8.28
Meredith Manor	\$12.84	\$4.84	\$12.82	\$4.84
Morningview	\$25.41	\$7.48	\$25.41	\$7.48
Palm Port	\$13.28	\$5.39	\$13.26	\$5.39
Palm Terrace	\$11.90	\$3.57	\$11.88	\$3.57
Park Manor	\$18.88	\$8.38	\$18.88	\$8.38
Point O' Woods	\$18.44	\$7.56	\$18.42	\$7.56
Salt Springs	\$12.97	\$5.05	\$12.94	\$5.05
Silver Lake Oaks	\$21.99	\$8.08	\$21.99	\$8.08
South Forty	\$19.91	\$7.83	\$19.91	\$7.83
Spring Hill Utilities	\$10.11	\$2.17	\$10.08	\$2.17
Sugar Mill	\$14.08	\$3.80	\$14.05	\$3.80
Sugar Mill Woods	\$8.00	\$2.19	\$8.79	\$2.19
Sunny Hills Utilities	\$19.69	\$8.41	\$19.69	\$8.41
Sunshine Parkway	\$15.59	\$3.92	\$15.56	\$3.92
University Shores	\$12.42	\$3.07	\$12.40	\$3.07
Venetian Village	\$17.88	\$9.07	\$17.85	\$9.07
Woodmere	\$12.04	\$3.77	\$12.02	\$3.77
Zephyr Shores	\$10.13	\$2.51	\$10.11	\$2.51

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

SCHEDULE 2

Water System	Stand Alone Revenue Requirement	Capped Rate Calculation			Percent Revenue Shift	1993 Index %	1994 Pass Through and Index %	Indexed Capped Rate		Estimate of Over/Under Collection in 1991 Test Year		
		Base Facility Charge	Gallage Charge	Revenue Requirement				Base Facility Charge	Gallage Charge	Uniform Revenue Requirement	Estimated Undercollection	Estimated Refund
Amelia Island	\$389,527	\$4.77	\$1.01	\$392,754	0.83%	1.03%	-3.01%	\$4.68	\$0.99	\$446,077		\$53,323
Apache Shores	\$32,909	\$11.41	\$3.51	\$32,986	0.23%	5.60%	4.43%	\$12.58	\$3.87	\$13,361	(\$19,625)	
Apple Valley	\$158,378	\$4.39	\$0.89	\$159,710	0.84%	1.33%	1.33%	\$4.51	\$0.92	\$203,004		\$49,294
Bay Lake Estates	\$24,161	\$10.02	\$2.44	\$24,236	0.31%	4.41%	4.27%	\$10.90	\$2.66	\$11,899	(\$12,337)	
Beacon Hills	\$506,690	\$5.09	\$0.83	\$511,082	0.87%	1.27%	-7.84%	\$4.75	\$0.77	\$660,991		\$149,909
Beecher's Point	\$22,958	\$7.84	\$3.65	\$23,027	0.30%	3.17%	3.21%	\$8.35	\$3.89	\$9,807	(\$13,220)	
Burnt Store	\$257,082	\$12.08	\$3.97	\$257,745	0.26%	2.89%	12.79%	\$14.02	\$4.60	\$86,740	(\$171,005)	
Carlton Village	\$20,045	\$5.23	\$1.60	\$20,146	0.50%	2.68%	2.56%	\$5.51	\$1.68	\$16,362	(\$3,784)	
Chuluota	\$203,339	\$8.11	\$2.77	\$203,960	0.31%	2.34%	2.74%	\$8.53	\$2.91	\$99,857	(\$104,102)	
Citrus Park	\$57,680	\$4.40	\$1.60	\$57,986	0.53%	2.49%	2.17%	\$4.61	\$1.67	\$50,459	(\$7,528)	
Citrus Springs Utilities	\$433,552	\$6.38	\$2.39	\$435,161	0.37%	2.04%	-1.51%	\$6.42	\$2.41	\$256,226	(\$178,934)	
Crystal River Highlands	\$23,092	\$9.30	\$3.48	\$23,148	0.24%	5.18%	9.26%	\$10.69	\$4.00	\$9,362	(\$13,786)	
Daetwyler Shores	\$33,216	\$6.47	\$1.58	\$33,330	0.49%	1.41%	0.46%	\$6.59	\$1.61	\$25,300	(\$8,080)	
Deltona Utilities	\$4,097,552	\$4.08	\$1.12	\$4,128,430	0.75%	1.44%	2.57%	\$4.24	\$1.16	\$4,578,736		\$450,306
Dof Ray Manor	\$24,722	\$11.31	\$1.54	\$24,833	0.45%	1.77%	2.21%	\$11.77	\$1.60	\$16,600	(\$8,233)	
Druid Hills	\$79,558	\$6.34	\$1.36	\$80,023	0.58%	1.46%	1.46%	\$6.52	\$1.40	\$67,962	(\$12,061)	
East Lake Harris Estates	\$26,734	\$7.54	\$2.19	\$26,824	0.34%	3.27%	3.07%	\$8.03	\$2.33	\$16,421	(\$10,402)	
Fern Park	\$37,807	\$5.36	\$1.72	\$37,989	0.48%	2.02%	1.92%	\$5.57	\$1.79	\$29,198	(\$8,791)	
Fern Terrace	\$20,874	\$4.50	\$1.28	\$21,005	0.63%	2.24%	2.17%	\$4.70	\$1.34	\$20,759	(\$246)	
Fisherman's Haven	\$22,819	\$4.48	\$1.67	\$22,936	0.51%	2.94%	2.02%	\$4.70	\$1.76	\$19,302	(\$3,634)	
Fountains	\$22,897	\$14.22	\$3.78	\$8,000	-65.06%	40.06%	16.57%	\$23.22	\$6.17	\$2,614	(\$5,386)	
Fox Run	\$73,232	\$15.21	\$3.68	\$52,623	-28.14%	5.60%	-1.91%	\$15.76	\$3.81	\$17,110	(\$35,513)	
Friendly Center	\$6,613	\$9.53	\$2.91	\$6,431	-2.76%	4.97%	4.78%	\$10.48	\$3.20	\$2,897	(\$3,533)	
Golden Terrace	\$24,616	\$8.54	\$2.89	\$24,693	0.31%	4.63%	2.40%	\$9.15	\$3.09	\$12,305	(\$12,388)	
Gospel Island Estates	\$10,389	\$13.20	\$3.88	\$3,517	-66.15%	16.01%	19.85%	\$17.43	\$5.12	\$1,172	(\$2,345)	
Grand Terrace	\$21,420	\$8.47	\$3.23	\$21,478	0.27%	2.34%	2.28%	\$8.87	\$3.38	\$9,449	(\$12,029)	
Harmony Homes	\$20,827	\$9.76	\$1.76	\$20,914	0.42%	2.83%	2.45%	\$9.23	\$1.86	\$13,417	(\$7,497)	
Hermits Cove	\$44,093	\$9.64	\$3.88	\$44,200	0.24%	3.65%	0.73%	\$10.06	\$4.05	\$17,924	(\$26,277)	
Hobby Hills	\$21,548	\$5.67	\$2.67	\$21,621	0.34%	3.11%	2.94%	\$6.02	\$2.83	\$12,661	(\$8,959)	
Holiday Haven	\$28,218	\$9.74	\$3.56	\$28,287	0.25%	2.98%	-3.55%	\$9.67	\$3.53	\$11,952	(\$16,336)	
Holiday Heights	\$18,006	\$9.17	\$2.04	\$18,071	0.36%	3.35%	3.38%	\$9.80	\$2.18	\$10,320	(\$7,751)	
Imperial Mobile Terrace	\$42,742	\$5.72	\$1.64	\$42,941	0.47%	2.40%	2.48%	\$6.00	\$1.72	\$33,686	(\$9,255)	
Intercession City	\$87,213	\$11.33	\$3.94	\$87,404	0.22%	5.12%	5.97%	\$12.62	\$4.39	\$31,312	(\$56,092)	
Interlachen Lake Est./Park Manor	\$51,202	\$8.79	\$2.27	\$51,359	0.31%	3.55%	6.43%	\$9.69	\$2.50	\$28,099	(\$23,261)	
Jungle Den	\$26,199	\$11.55	\$3.51	\$26,254	0.21%	2.89%	2.91%	\$12.23	\$3.72	\$10,394	(\$15,860)	
Keystone Heights	\$247,327	\$5.49	\$1.68	\$248,595	0.51%	1.65%	0.95%	\$5.63	\$1.73	\$191,956	(\$56,639)	
Kingswood	\$15,954	\$8.82	\$2.74	\$15,999	0.29%	3.18%	2.31%	\$9.31	\$2.89	\$7,831	(\$8,168)	
Lake Ajay Estates	\$33,084	\$14.81	\$3.72	\$22,769	-31.18%	6.12%	5.52%	\$16.58	\$4.16	\$7,414	(\$15,355)	
Lake Brantley	\$18,580	\$7.51	\$1.80	\$18,659	0.43%	2.70%	3.24%	\$7.96	\$1.91	\$12,377	(\$6,283)	
Lake Conway Park	\$24,156	\$7.60	\$1.97	\$24,253	0.40%	1.65%	1.13%	\$7.82	\$2.02	\$15,075	(\$9,178)	
Lake Harriet Estates	\$52,819	\$4.96	\$1.23	\$53,151	0.63%	2.08%	1.68%	\$5.15	\$1.27	\$52,216	(\$935)	
Lakeview Villas	\$8,606	\$15.12	\$3.69	\$3,746	-56.48%	13.88%	10.11%	\$18.95	\$4.62	\$1,228	(\$2,518)	
Lailani Heights	\$77,711	\$5.35	\$1.13	\$78,221	0.66%	1.95%	1.02%	\$5.50	\$1.17	\$79,197		\$976

002651

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

SCHEDULE 2

Water System	Stand Alone Revenue Requirement	Capped Rate Calculation			Percent Revenue Shift	1993 Index %	1994 Pass Through and Index %	Indexed Capped Rate		Estimate of Over/Under Collection in 1991 Test Year		
		Base Facility Charge	Gallorage Charge	Revenue Requirement				Base Facility Charge	Gallorage Charge	Uniform Revenue Requirement	Estimated Undercollection	Estimated Refund
Leisure Lakes	\$49,420	\$8.66	\$2.84	\$49,569	0.30%	3.98%	2.78%	\$9.25	\$3.03	\$24,786	(\$24,783)	
Marco Shores Utilities	\$177,574	\$11.41	\$3.28	\$178,051	0.27%	3.81%	3.51%	\$12.26	\$3.53	\$68,838	(\$109,213)	
Marion Oaks Utilities	\$716,197	\$9.57	\$3.40	\$717,925	0.24%	2.37%	1.15%	\$9.91	\$3.52	\$298,127	(\$419,798)	
Meredith Manor	\$134,074	\$4.78	\$1.30	\$138,776	3.51%	2.05%	1.40%	\$4.94	\$1.35	\$132,754	(\$6,022)	
Morningview	\$13,690	\$7.98	\$2.65	\$13,736	0.34%	3.47%	3.51%	\$8.55	\$2.84	\$6,949	(\$6,787)	
Oak Forest	\$33,379	\$6.28	\$1.78	\$33,529	0.45%	2.50%	2.49%	\$6.59	\$1.87	\$23,802	(\$9,727)	
Oakwood	\$43,047	\$8.63	\$2.41	\$43,179	0.31%	2.36%	1.96%	\$9.01	\$2.51	\$23,053	(\$20,126)	
Palisades Country Club	\$26,911	\$11.98	\$3.53	\$26,983	0.27%	3.39%	5.09%	\$13.02	\$3.83	\$9,413	(\$17,571)	
Palm Port	\$18,937	\$8.02	\$2.47	\$18,993	0.30%	4.68%	4.51%	\$8.77	\$2.70	\$10,389	(\$8,604)	
Palm Terrace	\$355,898	\$8.53	\$3.38	\$356,467	0.16%	2.16%	17.15%	\$10.21	\$4.04	\$154,426	(\$202,041)	
Palms Mobile Home Park	\$10,943	\$9.53	\$1.91	\$10,978	0.32%	5.14%	5.41%	\$10.56	\$2.12	\$6,157	(\$4,821)	
Picciola Island	\$25,190	\$5.06	\$1.45	\$25,329	0.55%	2.33%	1.85%	\$5.27	\$1.51	\$22,182	(\$3,147)	
Pine Ridge Estates	\$42,887	\$6.50	\$2.23	\$43,049	0.38%	2.35%	35.36%	\$9.00	\$3.09	\$26,214	(\$16,835)	
Pine Ridge Utilities	\$166,745	\$4.74	\$1.80	\$167,726	0.59%	1.36%	1.06%	\$4.85	\$1.85	\$132,006	(\$35,721)	
Piney Woods	\$38,889	\$6.21	\$1.59	\$39,078	0.49%	2.42%	2.20%	\$6.50	\$1.66	\$29,965	(\$8,113)	
Point O' Woods	\$65,579	\$5.31	\$2.61	\$65,817	0.36%	3.24%	20.82%	\$6.62	\$3.25	\$40,314	(\$25,503)	
Pomona Park	\$30,225	\$8.05	\$1.86	\$30,336	0.37%	3.26%	3.64%	\$8.61	\$1.99	\$19,101	(\$11,236)	
Postmaster Village	\$50,951	\$9.01	\$2.38	\$51,118	0.33%	3.48%	1.17%	\$9.43	\$2.49	\$26,474	(\$24,644)	
Quail Ridge	\$9,341	\$9.90	\$4.21	\$7,057	-24.45%	4.20%	7.81%	\$11.13	\$4.73	\$2,497	(\$4,561)	
River Grove	\$30,434	\$9.55	\$3.28	\$30,508	0.24%	3.58%	2.84%	\$10.17	\$3.49	\$13,042	(\$17,466)	
River Park	\$61,020	\$8.54	\$2.69	\$61,440	0.69%	3.94%	6.95%	\$9.49	\$2.99	\$32,250	(\$29,190)	
Rolling Green/Rosemont	\$62,289	\$9.59	\$3.19	\$62,450	0.26%	2.56%	0.02%	\$9.84	\$3.27	\$25,138	(\$37,312)	
Salt Springs	\$101,103	\$12.33	\$3.97	\$45,345	-55.15%	1.90%	6.74%	\$13.42	\$4.31	\$16,018	(\$29,327)	
Samira Villas	\$5,869	\$12.09	\$3.48	\$5,886	0.29%	5.41%	6.31%	\$13.54	\$3.89	\$2,150	(\$3,736)	
Saratoga Harbour/Welaka	\$36,277	\$12.05	\$3.69	\$36,334	0.16%	4.43%	5.83%	\$13.32	\$4.08	\$13,495	(\$22,839)	
Silver Lake Est./Western Shores	\$200,446	\$3.58	\$0.53	\$203,223	1.39%	0.88%	0.73%	\$3.61	\$0.54	\$401,805		\$198,582
Silver Lake Oaks	\$15,314	\$7.80	\$4.42	\$7,605	-50.34%	8.77%	13.46%	\$9.63	\$5.45	\$2,952	(\$4,653)	
Skycrest	\$19,928	\$7.38	\$1.85	\$20,008	0.40%	2.43%	2.16%	\$7.72	\$1.93	\$13,223	(\$6,795)	
Spring Hill Utilities	\$3,684,969	\$3.93	\$0.90	\$3,716,819	0.86%	1.08%	0.00%	\$3.98	\$0.91	\$4,842,157		\$1,125,339
St. John's Highlands	\$18,374	\$8.81	\$3.18	\$18,419	0.24%	4.78%	4.31%	\$9.63	\$3.47	\$8,516	(\$9,903)	
Stone Mountain	\$6,351	\$13.83	\$3.82	\$5,867	-7.62%	7.18%	9.25%	\$16.20	\$4.47	\$1,880	(\$3,987)	
Sugar Mill	\$142,078	\$8.81	\$3.00	\$142,504	0.30%	4.80%	25.41%	\$11.58	\$3.94	\$68,028	(\$74,476)	
Sugar Mill Woods	\$415,961	\$2.62	\$0.85	\$420,862	1.18%	0.87%	-0.03%	\$2.64	\$0.85	\$659,319		\$238,457
Sunny Hills Utilities	\$155,174	\$8.54	\$3.11	\$155,664	0.32%	3.20%	3.16%	\$9.09	\$3.31	\$72,169	(\$83,475)	
Sunshine Parkway	\$35,015	\$8.42	\$2.40	\$35,148	0.38%	1.40%	-2.04%	\$8.36	\$2.38	\$17,819	(\$17,329)	
Tropical Park	\$110,620	\$5.21	\$2.42	\$111,046	0.38%	3.13%	2.55%	\$5.51	\$2.56	\$71,249	(\$39,797)	
University Shores	\$523,340	\$4.49	\$1.07	\$527,193	0.74%	1.59%	4.34%	\$4.76	\$1.13	\$587,922		\$60,728
Venetian Village	\$25,166	\$6.82	\$1.75	\$25,279	0.45%	3.01%	2.63%	\$7.21	\$1.85	\$17,766	(\$7,513)	
Westmont	\$28,398	\$6.24	\$1.70	\$28,529	0.46%	1.64%	-0.55%	\$6.31	\$1.72	\$20,876	(\$7,653)	
Windsong	\$34,980	\$8.47	\$3.15	\$35,075	0.27%	3.80%	2.93%	\$9.05	\$3.37	\$15,635	(\$19,440)	
Woodmere	\$262,345	\$4.80	\$1.00	\$264,438	0.80%	1.39%	8.23%	\$5.26	\$1.09	\$303,162		\$38,725
Wootens	\$6,887	\$9.41	\$4.26	\$3,697	-46.32%	10.54%	11.31%	\$11.57	\$5.24	\$1,521	(\$2,175)	
Zephyr Shores	\$84,606	\$9.07	\$2.24	\$108,186	27.87%	2.72%	-2.68%	\$9.07	\$2.24	\$58,683	(\$49,504)	
<b>Total</b>	<b>\$15,526,968</b>			<b>\$15,529,769</b>						<b>\$15,545,267</b>	<b>(\$2,344,140)</b>	<b>\$2,359,639</b>

002652

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

Water System	Stand Alone Revenue Requirement	Capped Rate Calculation			Percent Revenue Shift	1993 Index %	1994 Index & Pass Through %	Indexed Capped Rate*		Estimate of Over/Under Collection in 1991 Test Year		
		Base Facility Charge	Gallonge Charge	Revenue Requirement				Base Facility Charge	Gallonge Charge	Uniform Revenue Requirement	Estimated Undercollection	Estimated Refund
Amefia Island	\$679,465	\$12.38	\$2.72	\$703,979	3.61%	0.88	2.66	\$12.82	\$2.82	\$819,108		\$115,129
Apache Shores	\$30,786	\$15.38	\$6.41	\$31,404	2.07%	2.88	2.72	\$16.25	\$6.77	\$21,836	(\$9,568)	
Apple Valley	\$52,589	\$12.38	\$2.84	\$54,334	3.32%	0.75	0.56	\$12.54	\$2.88	\$59,471		\$5,137
Beacon Hills	\$728,308	\$12.36	\$2.32	\$755,680	3.76%	1.81	9.00	\$13.72	\$2.57	\$926,840		\$171,160
Beecher's Point	\$20,345	\$23.97	\$6.84	\$16,248	-20.14%	5.63	13.49	\$28.74	\$8.20	\$8,128	(\$8,120)	
Burnt Store	\$177,838	\$12.36	\$4.76	\$182,199	2.45%	1.47	-12.46	\$10.98	\$4.23	\$144,199	(\$38,000)	
Chuluota	\$240,555	\$26.07	\$6.49	\$82,482	-65.71%	4.70	3.98	\$28.38	\$7.07	\$40,680	(\$41,802)	
Citrus Park	\$182,259	\$22.17	\$7.14	\$155,373	-14.75%	2.51	2.22	\$23.23	\$7.48	\$78,632	(\$76,741)	
Citrus Springs Utilities	\$158,050	\$12.38	\$2.42	\$166,925	5.62%	1.67	4.35	\$13.13	\$2.57	\$190,852		\$23,927
Daltona Utilities	\$2,028,840	\$12.38	\$5.25	\$2,074,538	2.25%	1.53	7.13	\$13.47	\$5.71	\$1,576,284	(\$498,254)	
Fisherman's Haven	\$46,081	\$12.38	\$3.95	\$47,346	2.75%	2.87	3.98	\$13.24	\$4.23	\$43,175	(\$4,171)	
Florida Cental Commerce Park	\$105,515	\$12.38	\$6.75	\$107,405	1.79%	4.33	2.78	\$13.28	\$7.24	\$62,105	(\$45,300)	
Fox Run	\$47,357	\$12.38	\$6.35	\$48,272	1.93%	3.56	8.56	\$13.92	\$7.14	\$31,704	(\$16,568)	
Holiday Haven	\$38,199	\$12.38	\$7.58	\$38,961	1.99%	3.95	2.28	\$13.16	\$8.06	\$25,454	(\$13,507)	
Jungle Den	\$96,336	\$24.49	\$6.75	\$52,424	-45.58%	5.22	17.03	\$30.16	\$8.31	\$25,982	(\$26,442)	
Leilani Heights	\$158,474	\$12.38	\$4.11	\$162,834	2.75%	2.10	2.63	\$12.97	\$4.31	\$143,297	(\$19,537)	
Leisure Lakes	\$31,786	\$8.38	\$1.51	\$33,433	5.18%	1.39	0.66	\$8.55	\$1.54	\$56,458		\$23,025
Marco Shores Utilities	\$130,546	\$12.38	\$7.12	\$133,824	1.90%	2.07	1.71	\$12.85	\$7.39	\$84,867	(\$48,137)	
Marion Oaks Utilities	\$597,166	\$12.38	\$8.02	\$604,084	1.16%	1.92	1.35	\$12.79	\$8.28	\$361,536	(\$242,548)	
Meredith Manor	\$11,972	\$12.38	\$4.67	\$12,264	2.44%	1.67	2.02	\$12.84	\$4.84	\$9,927	(\$2,337)	
Morningview	\$28,407	\$23.49	\$6.92	\$24,253	-14.62%	4.15	3.85	\$25.41	\$7.48	\$12,137	(\$12,116)	
Palm Port	\$30,941	\$12.38	\$5.02	\$31,699	2.45%	2.87	4.29	\$13.28	\$5.39	\$25,396	(\$6,303)	
Palm Terrace	\$299,271	\$12.38	\$3.71	\$307,709	2.82%	2.37	-6.07	\$11.90	\$3.57	\$290,492	(\$17,217)	
Park Manor	\$17,917	\$17.75	\$7.88	\$17,178	-4.12%	3.33	2.93	\$18.88	\$8.38	\$9,030	(\$8,148)	
Point O' Woods	\$56,889	\$18.38	\$7.54	\$57,811	1.62%	2.27	-1.91	\$18.44	\$7.56	\$31,183	(\$26,628)	
Salt Springs	\$70,096	\$12.38	\$4.82	\$71,783	2.41%	1.80	2.88	\$12.97	\$5.05	\$57,466	(\$14,317)	
Silver Lake Oaks	\$16,302	\$20.29	\$7.45	\$13,227	-18.86%	5.19	3.05	\$21.99	\$8.08	\$6,859	(\$6,368)	
South Forty	\$116,425	\$19.36	\$7.61	\$84,406	-44.68%	2.19	0.66	\$19.91	\$7.83	\$30,805	(\$33,601)	
Spring Hill Utilities	\$1,353,490	\$9.73	\$2.10	\$1,414,604	4.52%	1.15	1.15	\$10.11	\$2.17	\$2,052,362		\$637,758
Sugar Mill	\$161,013	\$12.38	\$3.34	\$165,842	3.00%	1.71	11.78	\$14.08	\$3.80	\$164,683	(\$1,179)	
Sugar Mill Woods	\$366,853	\$7.28	\$1.99	\$386,079	5.24%	1.31	8.45	\$8.00	\$2.19	\$651,179		\$265,100
Sunny Hills Utilities	\$105,275	\$18.23	\$7.79	\$95,927	-8.88%	3.31	4.56	\$19.69	\$8.41	\$50,433	(\$45,494)	
Sunshine Parkway	\$39,364	\$12.38	\$3.11	\$40,674	3.33%	1.87	23.60	\$15.59	\$3.92	\$43,621		\$2,947
University Shores	\$1,114,011	\$12.38	\$3.06	\$1,150,532	3.28%	1.50	-1.16	\$12.42	\$3.07	\$1,224,933		\$74,401
Venetian Village	\$38,711	\$12.38	\$6.28	\$39,518	2.08%	3.33	39.80	\$17.88	\$9.07	\$26,669	(\$12,849)	
Woodmere	\$704,613	\$12.38	\$3.88	\$724,033	2.76%	1.56	-4.24	\$12.04	\$3.77	\$655,340	(\$68,693)	
Zephyr Shores	\$93,815	\$9.40	\$2.33	\$97,728	4.17%	2.48	5.15	\$10.13	\$2.51	\$132,114		\$34,386
<b>Total</b>	<b>\$10,175,840</b>			<b>\$10,166,212</b>						<b>\$10,175,237</b>	<b>(\$1,343,945)</b>	<b>\$1,352,970</b>

\*Note: Indexed Capped Rate for Spring Hill reflects a bulk rate of \$2.35 per 1,000 gallons for Hernando County

002653

SOUTHERN STATES UTILITIES, INC.  
 DOCKET NO. 920199-WS  
 REVENUE AND RATE COMPARISONS - WATER  
 \$52 CAP With \$4 Minimum BFC

SCHEDULE 4

Water System	Stand Alone Revenue Requirement	Capped Rate Calculation			Percent Revenue Shift	1993 Index %	1994 Pass Through and Index %	Indexed Capped Rate		Estimate of Over/Under Collection in 1991 Test Year		
		Base Facility Charge	Gallonge Charge	Revenue Requirement				Base Facility Charge	Gallonge Charge	Uniform Revenue Requirement	Estimated Undercollection	Estimated Refund
Amelia Island	\$389,527	\$4.71	\$1.00	\$387,507	-0.52%	1.03%	-3.01%	\$4.61	\$0.98	\$446,077		\$58,569
Apache Shores	\$32,909	\$11.35	\$3.50	\$32,831	-0.24%	5.60%	4.43%	\$12.51	\$3.86	\$13,361	(\$19,470)	
Apple Valley	\$158,378	\$4.33	\$0.88	\$157,145	-0.78%	1.33%	1.33%	\$4.44	\$0.90	\$203,004	\$45,859	
Bay Lake Estates	\$24,161	\$9.96	\$2.43	\$24,085	-0.31%	4.41%	4.27%	\$10.84	\$2.64	\$11,899	(\$12,186)	
Beacon Hills	\$506,690	\$5.03	\$0.82	\$505,169	-0.30%	1.27%	-7.84%	\$4.69	\$0.78	\$660,991	\$155,822	
Beecher's Point	\$22,958	\$7.78	\$3.64	\$22,905	-0.23%	3.17%	3.21%	\$8.28	\$3.87	\$9,807	(\$13,099)	
Burnt Store	\$257,082	\$12.02	\$3.96	\$256,943	-0.05%	2.89%	12.79%	\$13.95	\$4.59	\$86,740	(\$170,203)	
Carlton Village	\$20,045	\$5.17	\$1.59	\$19,969	-0.38%	2.68%	2.56%	\$5.44	\$1.67	\$16,362	(\$3,607)	
Chuluota	\$203,339	\$8.05	\$2.78	\$202,866	-0.23%	2.34%	2.74%	\$8.46	\$2.90	\$99,857	(\$103,009)	
Citrus Park	\$57,680	\$4.34	\$1.59	\$57,444	-0.41%	2.49%	2.17%	\$4.54	\$1.66	\$50,459	(\$6,986)	
Citrus Springs Utilities	\$433,552	\$6.32	\$2.39	\$432,821	-0.17%	2.04%	-1.51%	\$6.35	\$2.40	\$256,226	(\$176,594)	
Crystal River Highlands	\$23,092	\$9.24	\$3.48	\$23,069	-0.10%	5.18%	9.26%	\$10.62	\$4.00	\$9,362	(\$13,707)	
Daetwyler Shores	\$33,216	\$6.41	\$1.58	\$33,172	-0.13%	1.41%	0.46%	\$6.53	\$1.61	\$25,300	(\$7,872)	
Deltona Utilities	\$4,097,552	\$4.02	\$1.11	\$4,080,704	-0.41%	1.44%	2.57%	\$4.18	\$1.15	\$4,578,736		\$498,032
Dol Ray Manor	\$24,722	\$11.25	\$1.53	\$24,697	-0.10%	1.77%	2.21%	\$11.70	\$1.59	\$16,800	(\$8,097)	
Druid Hills	\$79,558	\$6.28	\$1.35	\$79,445	-0.14%	1.46%	1.46%	\$6.46	\$1.39	\$67,962	(\$11,482)	
East Lake Harris Estates	\$26,734	\$7.48	\$2.18	\$26,638	-0.36%	3.27%	3.07%	\$7.96	\$2.32	\$16,421	(\$10,216)	
Fern Park	\$37,807	\$5.30	\$1.71	\$37,622	-0.49%	2.02%	1.92%	\$5.51	\$1.78	\$29,198	(\$8,424)	
Fern Terrace	\$20,874	\$4.44	\$1.27	\$20,779	-0.46%	2.24%	2.17%	\$4.64	\$1.32	\$20,759	(\$20)	
Fisherman's Haven	\$22,819	\$4.42	\$1.66	\$22,692	-0.56%	2.94%	2.02%	\$4.64	\$1.74	\$19,302	(\$3,390)	
Fountains	\$22,897	\$14.22	\$3.78	\$22,800	-65.06%	40.06%	16.57%	\$23.22	\$6.17	\$2,614	(\$5,386)	
Fox Run	\$73,232	\$15.21	\$3.68	\$72,623	-28.14%	5.60%	-1.91%	\$15.75	\$3.81	\$17,110	(\$35,512)	
Friendly Center	\$6,613	\$9.47	\$2.90	\$6,400	-3.23%	4.97%	4.78%	\$10.41	\$3.19	\$2,897	(\$3,502)	
Golden Terrace	\$24,616	\$8.48	\$2.88	\$24,555	-0.25%	4.63%	2.40%	\$9.08	\$3.08	\$12,305	(\$12,250)	
Gospel Island Estates	\$10,389	\$13.20	\$3.88	\$3,517	-66.15%	16.01%	13.85%	\$17.43	\$5.12	\$1,172	(\$2,345)	
Grand Terrace	\$21,420	\$8.41	\$3.22	\$21,391	-0.14%	2.34%	2.28%	\$8.80	\$3.37	\$9,449	(\$11,942)	
Harmony Homes	\$20,827	\$8.70	\$1.75	\$20,738	-0.43%	2.83%	2.45%	\$9.16	\$1.84	\$13,417	(\$7,320)	
Hermits Cove	\$44,093	\$9.58	\$3.87	\$43,999	-0.21%	3.65%	0.73%	\$10.00	\$4.04	\$17,924	(\$26,075)	
Hobby Hills	\$21,548	\$5.61	\$2.66	\$21,471	-0.36%	3.11%	2.94%	\$5.95	\$2.82	\$12,661	(\$8,810)	
Holiday Haven	\$28,218	\$9.68	\$3.55	\$28,153	-0.23%	2.98%	-3.55%	\$9.61	\$3.52	\$11,952	(\$16,201)	
Holiday Heights	\$18,006	\$9.11	\$2.03	\$17,954	-0.29%	3.35%	3.38%	\$9.73	\$2.17	\$10,320	(\$7,634)	
Imperial Mobile Terrace	\$42,742	\$5.66	\$1.63	\$42,577	-0.38%	2.40%	2.48%	\$5.94	\$1.71	\$33,686	(\$8,892)	
Intercession City	\$87,213	\$11.27	\$3.93	\$87,061	-0.17%	5.12%	5.97%	\$12.55	\$4.37	\$31,312	(\$55,749)	
Interlachen Lake Est./Park Manor	\$51,202	\$8.73	\$2.26	\$51,049	-0.30%	3.55%	6.43%	\$9.62	\$2.49	\$28,099	(\$22,950)	
Jungle Den	\$26,199	\$11.49	\$3.50	\$26,135	-0.25%	2.89%	2.91%	\$12.16	\$3.70	\$10,394	(\$15,741)	
Keystone Heights	\$247,327	\$5.43	\$1.68	\$247,026	-0.12%	1.65%	0.95%	\$5.57	\$1.72	\$191,956	(\$55,070)	
Kingswood	\$15,954	\$8.76	\$2.73	\$15,914	-0.25%	3.18%	2.31%	\$9.24	\$2.88	\$7,831	(\$8,083)	
Lake Ajay Estates	\$33,084	\$14.81	\$3.72	\$32,769	-31.18%	6.12%	5.52%	\$16.59	\$4.16	\$7,414	(\$15,355)	
Lake Brantley	\$18,580	\$7.47	\$1.79	\$18,556	-0.13%	2.70%	3.24%	\$7.92	\$1.90	\$12,377	(\$6,179)	
Lake Conway Park	\$24,156	\$7.55	\$1.96	\$24,105	-0.21%	1.65%	1.13%	\$7.76	\$2.01	\$15,075	(\$9,030)	
Lake Harriet Estates	\$52,819	\$4.90	\$1.22	\$52,671	-0.28%	2.08%	1.68%	\$5.08	\$1.26	\$52,216	(\$455)	
Lakeview Villas	\$8,606	\$15.12	\$3.69	\$3,746	-56.48%	13.88%	10.11%	\$18.95	\$4.62	\$1,228	(\$2,518)	
Lilani Heights	\$77,711	\$5.29	\$1.13	\$77,612	-0.13%	1.95%	1.02%	\$5.45	\$1.16	\$79,197		\$1,585

002654

SOUTHERN STATES UTILITIES, INC.  
DOCKET NO. 920199 - WS  
REVENUE AND RATE COMPARISONS - WATER  
\$52 CAP With \$4 Minimum BFC

SCHEDULE 4

Water System	Stand Alone Revenue Requirement	Capped Rate Calculation			Percent Revenue Shift	1993 Index %	1994 Pass Through and Index %	Indexed Capped Rate	
		Base Facility Charge	Gallonge Charge	Revenue Requirement				Base Facility Charge	Gallonge Charge
Leisure Lakes	\$49,420	\$8.60	\$2.83	\$49,291	-0.26%	3.98%	2.78%	\$9.19	\$3.02
Marco Shores Utilities	\$177,574	\$11.35	\$3.28	\$177,474	-0.06%	3.81%	3.51%	\$12.19	\$3.52
Marion Oaks Utilities	\$718,197	\$9.51	\$3.39	\$714,675	-0.21%	2.37%	1.15%	\$9.84	\$3.51
Meredith Manor	\$134,074	\$4.72	\$1.29	\$137,172	2.31%	2.05%	1.40%	\$4.88	\$1.33
Morningview	\$13,690	\$7.92	\$2.64	\$13,654	-0.26%	3.47%	3.51%	\$8.48	\$2.82
Oak Forest	\$33,379	\$6.22	\$1.77	\$33,280	-0.30%	2.50%	2.49%	\$6.53	\$1.86
Oakwood	\$43,047	\$8.57	\$2.40	\$42,926	-0.28%	2.36%	1.96%	\$8.94	\$2.50
Palisades Country Club	\$26,911	\$11.92	\$3.52	\$26,889	-0.08%	3.39%	5.09%	\$12.95	\$3.82
Palm Port	\$18,937	\$7.96	\$2.46	\$18,878	-0.31%	4.68%	4.51%	\$8.71	\$2.69
Palm Terrace	\$355,898	\$8.47	\$3.37	\$354,787	-0.31%	2.16%	17.15%	\$10.13	\$4.09
Palms Mobile Home Park	\$10,943	\$9.47	\$1.90	\$10,909	-0.31%	5.14%	5.41%	\$10.49	\$2.10
Picciola Island	\$25,190	\$5.00	\$1.44	\$25,119	-0.28%	2.33%	1.85%	\$5.21	\$1.50
Pine Ridge Estates	\$42,887	\$6.44	\$2.22	\$42,725	-0.38%	2.35%	35.36%	\$8.92	\$3.07
Pine Ridge Utilities	\$166,745	\$4.68	\$1.79	\$166,067	-0.41%	1.36%	1.06%	\$4.79	\$1.83
Piney Woods	\$38,889	\$6.15	\$1.58	\$38,752	-0.35%	2.42%	2.20%	\$6.43	\$1.65
Point O' Woods	\$65,579	\$5.25	\$2.60	\$65,426	-0.23%	3.24%	20.82%	\$6.55	\$3.24
Pomona Park	\$30,225	\$7.99	\$1.85	\$30,124	-0.33%	3.26%	3.64%	\$8.55	\$1.98
Postmaster Village	\$50,951	\$8.95	\$2.37	\$50,850	-0.20%	3.48%	1.17%	\$9.37	\$2.48
Quail Ridge	\$9,341	\$9.91	\$4.21	\$7,057	-24.45%	4.20%	7.81%	\$11.13	\$4.73
River Grove	\$30,434	\$9.49	\$3.27	\$30,365	-0.23%	3.58%	2.84%	\$10.11	\$3.48
River Park	\$61,020	\$8.48	\$2.68	\$61,073	0.09%	3.94%	6.95%	\$9.42	\$2.98
Rolling Green/Rosemont	\$62,289	\$9.53	\$3.18	\$62,192	-0.16%	2.56%	0.02%	\$9.77	\$3.26
Salt Springs	\$101,103	\$12.33	\$3.97	\$45,345	-55.15%	1.90%	6.74%	\$13.42	\$4.31
Samira Villas	\$5,869	\$12.03	\$3.47	\$5,867	-0.03%	5.41%	6.31%	\$13.48	\$3.89
Saratoga Harbour/Welaka	\$36,277	\$11.99	\$3.68	\$36,182	-0.26%	4.43%	5.83%	\$13.25	\$4.06
Silver Lake Est./Western Shores	\$200,446	\$4.00	\$0.53	\$210,985	5.26%	0.88%	0.73%	\$4.06	\$0.54
Silver Lake Oaks	\$15,314	\$7.80	\$4.42	\$7,605	-50.34%	8.77%	13.46%	\$9.62	\$5.45
Skycrest	\$19,928	\$7.32	\$1.84	\$19,862	-0.33%	2.43%	2.16%	\$7.66	\$1.92
Spring Hill Utilities	\$3,684,969	\$4.00	\$0.90	\$3,724,806	1.08%	1.08%	0.00%	\$4.04	\$0.91
St. John's Highlands	\$18,374	\$8.75	\$3.17	\$18,324	-0.27%	4.78%	4.31%	\$9.56	\$3.46
Stone Mountain	\$6,351	\$13.83	\$3.82	\$5,867	-7.62%	7.18%	9.25%	\$16.19	\$4.47
Sugar Mill	\$142,078	\$8.75	\$2.99	\$141,746	-0.23%	4.80%	25.41%	\$11.50	\$3.93
Sugar Mill Woods	\$415,961	\$4.00	\$0.85	\$492,676	18.44%	0.87%	-0.03%	\$4.03	\$0.86
Sunny Hills Utilities	\$155,174	\$8.48	\$3.10	\$154,871	-0.20%	3.20%	3.16%	\$9.03	\$3.30
Sunshine Parkway	\$35,015	\$8.36	\$2.39	\$34,971	-0.12%	1.40%	-2.04%	\$8.30	\$2.37
Tropical Park	\$110,620	\$5.15	\$2.41	\$110,130	-0.44%	3.13%	2.55%	\$5.44	\$2.55
University Shores	\$523,340	\$4.43	\$1.06	\$521,834	-0.29%	1.59%	4.34%	\$4.69	\$1.12
Venetian Village	\$25,166	\$8.76	\$1.74	\$25,087	-0.31%	3.01%	2.63%	\$7.14	\$1.84
Westmont	\$28,398	\$6.18	\$1.69	\$28,264	-0.47%	1.64%	-0.55%	\$6.24	\$1.71
Windsong	\$34,980	\$8.41	\$3.14	\$34,881	-0.28%	3.80%	2.93%	\$8.98	\$3.35
Woodmere	\$262,345	\$4.74	\$0.99	\$261,945	-0.15%	1.39%	8.23%	\$5.20	\$1.08
Wootens	\$6,887	\$9.41	\$4.26	\$3,697	-46.32%	10.54%	11.31%	\$11.57	\$5.24
Zephyr Shores	\$84,606	\$9.01	\$2.23	\$107,533	27.10%	2.72%	-2.68%	\$9.00	\$2.23
<b>Total</b>	<b>\$15,526,968</b>			<b>\$15,518,685</b>					

Estimate of Over/Under Collection in 1991 Test Year		
Uniform Revenue Requirement	Estimated Undercollection	Estimated Refund
\$24,786	(\$24,505)	
\$68,838	(\$108,636)	
\$298,127	(\$416,549)	
\$132,754	(\$4,417)	
\$6,949	(\$6,705)	
\$23,802	(\$9,479)	
\$23,053	(\$19,873)	
\$9,413	(\$17,476)	
\$10,389	(\$8,489)	
\$154,426	(\$200,361)	
\$6,157	(\$4,752)	
\$22,182	(\$2,937)	
\$26,214	(\$16,511)	
\$132,006	(\$34,061)	
\$29,965	(\$8,786)	
\$40,314	(\$25,112)	
\$19,101	(\$11,023)	
\$26,474	(\$24,376)	
\$2,497	(\$4,561)	
\$13,042	(\$17,323)	
\$32,250	(\$28,823)	
\$25,138	(\$37,054)	
\$16,018	(\$29,327)	
\$2,150	(\$3,718)	
\$13,495	(\$22,687)	
\$401,805		\$190,821
\$2,952	(\$4,652)	
\$13,223	(\$6,640)	
\$4,842,157		\$1,117,352
\$8,516	(\$9,808)	
\$1,880	(\$3,987)	
\$68,028	(\$73,718)	
\$659,319		\$166,644
\$72,189	(\$82,682)	
\$17,819	(\$17,153)	
\$71,249	(\$38,861)	
\$587,922		\$66,087
\$17,766	(\$7,321)	
\$20,876	(\$7,388)	
\$15,635	(\$19,246)	
\$303,162		\$41,217
\$1,521	(\$2,175)	
\$58,683	(\$48,850)	
<b>\$15,545,267</b>	<b>(\$2,113,724)</b>	<b>\$2,140,306</b>

00265

SOUTHERN STATES UTILITIES, INC.  
DOCKET NO. 920199-WS  
REVENUE AND RATE COMPARISONS - WASTEWATER  
\$65 CAP w/ \$8 MINIMUM BFC

Schedule No. 5

Water System	Stand Alone Revenue Requirement	Capped Rate Calculation			Percent Revenue Shift	1993 Index %	1994 Index & Pass Through %	Indexed Capped Rate*		Estimate of Over/Under Collection in 1991 Test Year		
		Base Facility Charge	Gallonge Charge	Revenue Requirement				Base Facility Charge	Gallonge Charge	Uniform Revenue Requirement	Estimated Undercollection	Estimated Refund
Amelia Island	\$679,465	\$12.36	\$2.72	\$702,600	3.40%	0.88	2.66	\$12.80	\$2.82	\$819,108		\$116,508
Apache Shores	\$30,766	\$15.36	\$6.41	\$31,366	1.95%	2.06	2.72	\$16.23	\$6.77	\$21,836	(\$9,530)	
Apple Valley	\$52,589	\$12.36	\$2.84	\$54,233	3.13%	0.75	0.56	\$12.52	\$2.88	\$59,471		\$5,238
Beacon Hills	\$728,308	\$12.34	\$2.32	\$754,109	3.54%	1.81	9.00	\$13.69	\$2.57	\$926,840		\$172,731
Beecher's Point	\$20,345	\$23.97	\$6.84	\$16,248	-20.14%	5.63	13.49	\$28.74	\$8.20	\$8,128	(\$8,120)	
Burnt Store	\$177,838	\$12.34	\$4.76	\$181,955	2.32%	1.47	-12.46	\$10.96	\$4.23	\$144,199	(\$37,756)	
Chuluota	\$240,555	\$26.07	\$6.49	\$82,482	-65.71%	4.70	3.98	\$28.38	\$7.07	\$40,680	(\$41,802)	
Citrus Park	\$182,259	\$22.17	\$7.14	\$155,373	-14.75%	2.51	2.22	\$23.23	\$7.48	\$78,632	(\$76,741)	
Citrus Springs Utilities	\$158,050	\$12.36	\$2.42	\$166,599	5.41%	1.67	4.35	\$13.11	\$2.57	\$190,852		\$24,253
Deltona Utilities	\$2,028,840	\$12.36	\$5.25	\$2,071,858	2.12%	1.53	7.13	\$13.44	\$5.71	\$1,576,284	(\$495,574)	
Fisherman's Haven	\$46,081	\$12.36	\$3.95	\$47,273	2.59%	2.87	3.98	\$13.22	\$4.23	\$43,175	(\$4,098)	
Florida Central Commerce Park	\$105,515	\$12.36	\$6.75	\$107,301	1.69%	4.33	2.78	\$13.25	\$7.24	\$62,105	(\$45,196)	
Fox Run	\$47,357	\$12.36	\$6.35	\$48,218	1.82%	3.56	8.56	\$13.90	\$7.14	\$31,704	(\$16,514)	
Holiday Haven	\$38,199	\$12.36	\$7.58	\$38,917	1.88%	3.95	2.26	\$13.14	\$8.06	\$25,454	(\$13,463)	
Jungle Den	\$96,336	\$24.49	\$6.75	\$52,424	-45.58%	5.22	17.03	\$30.16	\$8.31	\$25,982	(\$26,442)	
Leilani Heights	\$158,474	\$12.36	\$4.11	\$162,591	2.60%	2.10	2.63	\$12.95	\$4.31	\$143,297	(\$19,294)	
Leisure Lakes	\$31,786	\$8.36	\$1.51	\$33,336	4.88%	1.39	0.66	\$8.53	\$1.54	\$56,458		\$23,122
Marco Shores Utilities	\$130,546	\$12.36	\$7.12	\$132,879	1.79%	2.07	1.71	\$12.83	\$7.39	\$84,887	(\$47,992)	
Marion Oaks Utilities	\$597,166	\$12.36	\$8.02	\$603,467	1.06%	1.92	1.35	\$12.77	\$8.28	\$361,536	(\$241,931)	
Meredith Manor	\$11,972	\$12.36	\$4.67	\$12,247	2.30%	1.67	2.02	\$12.82	\$4.84	\$9,927	(\$2,320)	
Morningview	\$28,407	\$23.49	\$6.92	\$24,253	-14.62%	4.15	3.85	\$25.41	\$7.48	\$12,137	(\$12,116)	
Palm Port	\$30,941	\$12.36	\$5.02	\$31,656	2.31%	2.87	4.29	\$13.26	\$5.39	\$25,396	(\$6,260)	
Palm Terrace	\$299,271	\$12.36	\$3.71	\$307,214	2.65%	2.37	-6.07	\$11.88	\$3.57	\$290,492	(\$16,722)	
Park Manor	\$17,917	\$17.75	\$7.88	\$17,178	-4.12%	3.33	2.93	\$18.88	\$8.38	\$9,090	(\$8,148)	
Point O' Woods	\$56,889	\$18.36	\$7.54	\$57,758	1.53%	2.27	-1.91	\$18.42	\$7.56	\$31,183	(\$26,575)	
Salt Springs	\$70,096	\$12.36	\$4.82	\$71,685	2.27%	1.80	2.88	\$12.94	\$5.05	\$57,466	(\$14,219)	
Silver Lake Oaks	\$16,302	\$20.29	\$7.45	\$13,227	-18.86%	5.19	3.05	\$21.99	\$8.08	\$6,859	(\$6,368)	
South Forty	\$116,425	\$19.36	\$7.61	\$64,408	-44.68%	2.19	0.66	\$19.91	\$7.83	\$30,805	(\$33,601)	
Spring Hill Utilities	\$1,353,490	\$9.71	\$2.10	\$1,411,085	4.26%	1.15		\$10.08	\$2.17	\$2,052,362		\$641,277
Sugar Mill	\$161,013	\$12.36	\$3.34	\$165,581	2.82%	1.71	11.78	\$14.05	\$3.80	\$164,663	(\$898)	
Sugar Mill Woods	\$366,853	\$8.00	\$1.99	\$401,779	9.52%	1.31	8.45	\$8.79	\$2.19	\$651,179		\$249,400
Sunny Hills Utilities	\$105,275	\$18.23	\$7.79	\$95,927	-8.88%	3.31	4.56	\$19.69	\$8.41	\$50,433	(\$45,494)	
Sunshine Parkway	\$39,364	\$12.36	\$3.11	\$40,601	3.14%	1.87	23.60	\$15.56	\$3.92	\$43,621		\$3,020
University Shores	\$1,114,011	\$12.36	\$3.06	\$1,148,484	3.09%	1.50	-1.16	\$12.40	\$3.07	\$1,224,933		\$76,469
Venetian Village	\$38,711	\$12.36	\$6.28	\$39,473	1.97%	3.33	39.80	\$17.85	\$9.07	\$26,669	(\$12,804)	
Woodmere	\$704,613	\$12.36	\$3.88	\$722,927	2.60%	1.56	-4.24	\$12.02	\$3.77	\$655,340	(\$67,587)	
Zephyr Shores	\$93,815	\$9.38	\$2.33	\$97,502	3.93%	2.48	5.15	\$10.11	\$2.51	\$132,114		\$34,612
<b>Total</b>	<b>\$10,175,840</b>			<b>\$10,166,172</b>						<b>\$10,175,237</b>	<b>(\$1,337,565)</b>	<b>\$1,346,630</b>

\*Note: Indexed Capped Rate for Spring Hill reflects a bulk rate of \$2.35 per 1,000 gallons for Hernando County

002656

SOUTHERN STATES UTILITIES, INC.  
DOCKET NO. 920199-WS  
REVENUE AND RATE COMPARISONS - WATER  
\$52 CAP with \$4 Minimum BFC and \$1 Minimum GC

SCHEDULE 6

Water System	Stand Alone Revenue Requirement	Capped Rate Calculation			Percent Revenue Shift	1993 Index %	1994 Pass Through and Index %	Indexed Capped Rate		Estimate of Over/Under Collection in 1991 Test Year		
		Base Facility Charge	Gallonge Charge	Revenue Requirement				Base Facility Charge	Gallonge Charge	Uniform Revenue Requirement	Estimated Undercollection	Estimated Refund
Amelia Island	\$389,527	\$4.40	\$1.00	\$380,099	-2.42%	1.03%	-3.01%	\$4.31	\$0.98	\$446,077		\$65,978
Apache Shores	\$32,909	\$10.71	\$3.35	\$31,152	-5.34%	5.60%	4.43%	\$11.81	\$3.69	\$13,361	(\$17,791)	
Apple Valley	\$158,378	\$4.39	\$1.00	\$172,782	9.09%	1.33%	1.33%	\$4.51	\$1.03	\$203,004		\$30,222
Bay Lake Estates	\$24,161	\$9.32	\$2.28	\$22,606	-6.44%	4.41%	4.27%	\$10.15	\$2.48	\$11,899	(\$10,707)	
Beacon Hills	\$506,690	\$5.09	\$1.00	\$583,960	15.25%	1.27%	-7.84%	\$4.75	\$0.93	\$660,991		\$77,031
Beecher's Point	\$22,958	\$7.14	\$3.49	\$21,681	-5.56%	3.17%	3.21%	\$7.60	\$3.72	\$9,807	(\$11,874)	
Burnt Store	\$257,082	\$11.38	\$3.81	\$246,143	-4.26%	2.89%	12.79%	\$13.21	\$4.42	\$86,740	(\$159,403)	
Carlton Village	\$20,045	\$4.53	\$1.44	\$17,933	-10.54%	2.68%	2.56%	\$4.77	\$1.52	\$16,362	(\$1,571)	
Chuluota	\$203,339	\$7.41	\$2.61	\$190,429	-6.35%	2.34%	2.74%	\$7.79	\$2.74	\$99,857	(\$90,572)	
Citrus Park	\$57,680	\$4.00	\$1.44	\$52,446	-9.07%	2.49%	2.17%	\$4.19	\$1.51	\$50,459	(\$1,987)	
Citrus Springs Utilities	\$433,552	\$5.68	\$2.24	\$400,889	-7.53%	2.04%	-1.51%	\$5.71	\$2.25	\$256,226	(\$144,863)	
Crystal River Highlands	\$23,092	\$8.60	\$3.33	\$21,902	-5.15%	5.18%	9.26%	\$9.88	\$3.83	\$9,362	(\$12,540)	
Daetwyler Shores	\$33,216	\$5.77	\$1.43	\$30,028	-9.60%	1.41%	0.46%	\$5.88	\$1.46	\$25,300	(\$4,728)	
Deltona Utilities	\$4,097,552	\$4.00	\$1.05	\$3,911,159	-4.55%	1.44%	2.57%	\$4.16	\$1.09	\$4,578,736		\$667,577
Doi Ray Manor	\$24,722	\$10.61	\$1.38	\$22,641	-8.42%	1.77%	2.21%	\$11.04	\$1.44	\$16,600	(\$6,041)	
Druid Hills	\$79,558	\$5.64	\$1.20	\$71,006	-10.75%	1.46%	1.46%	\$5.81	\$1.24	\$67,962	(\$3,044)	
East Lake Harris Estates	\$26,734	\$6.84	\$2.03	\$24,580	-8.06%	3.27%	3.07%	\$7.28	\$2.16	\$16,421	(\$8,159)	
Fern Park	\$37,807	\$4.66	\$1.56	\$33,987	-10.10%	2.02%	1.92%	\$4.85	\$1.62	\$29,198	(\$4,789)	
Fern Terrace	\$20,874	\$4.00	\$1.12	\$18,507	-11.34%	2.24%	2.17%	\$4.18	\$1.17	\$20,759		\$2,252
Fisherman's Haven	\$22,819	\$4.00	\$1.51	\$20,656	-9.48%	2.94%	2.02%	\$4.20	\$1.59	\$19,302	(\$1,354)	
Fountains	\$22,897	\$14.22	\$3.78	\$8,000	-65.06%	40.06%	16.57%	\$23.22	\$6.17	\$2,614	(\$5,386)	
Fox Run	\$73,232	\$15.21	\$3.68	\$52,623	-28.14%	5.60%	-1.91%	\$15.75	\$3.81	\$17,110	(\$35,513)	
Friendly Center	\$6,613	\$8.83	\$2.75	\$6,039	-8.68%	4.97%	4.76%	\$9.71	\$3.02	\$2,897	(\$3,142)	
Golden Terrace	\$24,616	\$7.84	\$2.73	\$23,014	-6.51%	4.63%	2.40%	\$8.40	\$2.92	\$12,305	(\$10,709)	
Gospel Island Estates	\$10,389	\$13.20	\$3.88	\$3,517	-66.15%	16.01%	13.85%	\$17.43	\$5.12	\$1,172	(\$2,345)	
Grand Terrace	\$21,420	\$7.77	\$3.07	\$20,213	-5.63%	2.34%	2.28%	\$8.13	\$3.21	\$9,449	(\$10,764)	
Harmony Homes	\$20,827	\$8.06	\$1.60	\$19,072	-8.43%	2.83%	2.45%	\$6.49	\$1.69	\$13,417	(\$5,655)	
Hermits Cove	\$44,093	\$8.94	\$3.72	\$41,754	-5.30%	3.65%	0.73%	\$9.33	\$3.88	\$17,924	(\$23,830)	
Hobby Hills	\$21,548	\$4.97	\$2.51	\$19,891	-7.69%	3.11%	2.94%	\$5.28	\$2.66	\$12,661	(\$7,230)	
Holiday Haven	\$28,218	\$9.04	\$3.40	\$26,656	-5.54%	2.98%	-3.55%	\$8.98	\$3.38	\$11,952	(\$14,704)	
Holiday Heights	\$18,006	\$8.47	\$1.88	\$16,672	-7.41%	3.35%	3.38%	\$9.05	\$2.01	\$10,320	(\$6,352)	
Imperial Mobile Terrace	\$42,742	\$5.02	\$1.48	\$38,378	-10.21%	2.40%	2.48%	\$5.27	\$1.55	\$33,686	(\$4,692)	
Intercession City	\$87,213	\$10.63	\$3.78	\$83,151	-4.66%	5.12%	5.97%	\$11.84	\$4.21	\$31,312	(\$51,839)	
Interlachen Lake Est./Park Manor	\$51,202	\$8.09	\$2.11	\$47,537	-7.16%	3.55%	6.43%	\$8.92	\$2.33	\$28,099	(\$19,438)	
Jungle Den	\$26,199	\$10.85	\$3.35	\$24,831	-5.22%	2.89%	2.91%	\$11.49	\$3.55	\$10,394	(\$14,437)	
Keystone Heights	\$247,327	\$4.79	\$1.53	\$223,136	-9.78%	1.65%	0.95%	\$4.92	\$1.57	\$191,956	(\$31,180)	
Kingswood	\$15,954	\$8.12	\$2.58	\$14,937	-6.37%	3.18%	2.31%	\$8.57	\$2.72	\$7,831	(\$7,106)	
Lake Ajay Estates	\$33,084	\$14.81	\$3.72	\$22,769	-31.18%	6.12%	5.52%	\$16.58	\$4.17	\$7,414	(\$15,355)	
Lake Brantley	\$18,580	\$6.83	\$1.64	\$17,018	-8.41%	2.70%	3.24%	\$7.24	\$1.74	\$12,377	(\$4,641)	
Lake Conway Park	\$24,156	\$6.91	\$1.81	\$22,231	-7.97%	1.65%	1.13%	\$7.10	\$1.86	\$15,075	(\$7,156)	
Lake Harriet Estates	\$52,819	\$4.26	\$1.07	\$46,181	-12.57%	2.08%	1.68%	\$4.42	\$1.11	\$52,216		\$6,035
Lakeview Villas	\$8,606	\$15.12	\$3.69	\$3,746	-56.47%	13.88%	10.11%	\$18.96	\$4.63	\$1,228	(\$2,518)	
Lailani Heights	\$77,711	\$4.65	\$1.00	\$68,674	-11.63%	1.95%	1.02%	\$4.79	\$1.03	\$79,197		\$10,523

002657

SOUTHERN STATES UTILITIES, INC.  
DOCKET NO. 920199-WS  
REVENUE AND RATE COMPARISONS - WATER  
\$52 CAP with \$4 Minimum BFC and \$1 Minimum GC

SCHEDULE 6

Water System	Stand Alone Revenue Requirement	Capped Rate Calculation			Percent Revenue Shift	1993 Index %	1994 Pass Through and Index %	Indexed Capped Rate		Estimate of Over/Under Collection in 1991 Test Year		
		Base Facility Charge	Gallonge Charge	Revenue Requirement				Base Facility Charge	Gallonge Charge	Uniform Revenue Requirement	Estimated Undercollection	Estimated Refund
Leisure Lakes	\$49,420	\$7.96	\$2.68	\$46,188	-6.54%	3.98%	2.78%	\$8.51	\$2.86	\$24,786	(\$21,402)	
Marco Shores Utilities	\$177,574	\$10.71	\$3.13	\$168,911	-4.88%	3.81%	3.51%	\$11.51	\$3.36	\$68,838	(\$100,073)	
Marion Oaks Utilities	\$716,197	\$8.87	\$3.24	\$677,470	-5.41%	2.37%	1.15%	\$9.18	\$3.35	\$298,127	(\$379,343)	
Meredith Manor	\$134,074	\$4.08	\$1.14	\$120,663	-10.00%	2.05%	1.40%	\$4.22	\$1.18	\$132,754		\$12,091
Morningview	\$13,690	\$7.28	\$2.49	\$12,789	-6.58%	3.47%	3.51%	\$7.80	\$2.67	\$6,949	(\$5,840)	
Oak Forest	\$33,379	\$5.58	\$1.62	\$30,320	-9.16%	2.50%	2.49%	\$5.86	\$1.70	\$23,802	(\$6,518)	
Oakwood	\$43,047	\$7.93	\$2.25	\$40,046	-6.97%	2.36%	1.96%	\$8.28	\$2.35	\$23,053	(\$16,993)	
Palisades Country Club	\$26,911	\$11.28	\$3.37	\$25,724	-4.41%	3.39%	5.09%	\$12.26	\$3.66	\$9,413	(\$16,311)	
Palm Port	\$18,937	\$7.32	\$2.31	\$17,580	-7.17%	4.68%	4.51%	\$8.01	\$2.53	\$10,389	(\$7,191)	
Palm Terrace	\$355,898	\$7.83	\$3.22	\$335,519	-5.73%	2.16%	17.15%	\$9.37	\$3.85	\$154,426	(\$181,093)	
Palms Mobile Home Park	\$10,943	\$8.83	\$1.75	\$10,138	-7.36%	5.14%	5.41%	\$9.79	\$1.94	\$6,157	(\$3,981)	
Picciola Island	\$25,190	\$4.36	\$1.29	\$22,360	-11.23%	2.33%	1.85%	\$4.54	\$1.34	\$22,182	(\$178)	
Pine Ridge Estates	\$42,887	\$5.80	\$2.07	\$39,460	-7.99%	2.35%	35.36%	\$8.04	\$2.87	\$26,214	(\$13,246)	
Pine Ridge Utilities	\$166,745	\$4.04	\$1.84	\$149,614	-10.27%	1.36%	1.06%	\$4.14	\$1.68	\$132,006	(\$17,608)	
Piney Woods	\$38,889	\$5.51	\$1.43	\$35,027	-9.93%	2.42%	2.20%	\$5.77	\$1.50	\$29,965	(\$5,062)	
Point O' Woods	\$65,579	\$4.61	\$2.45	\$60,392	-7.91%	3.24%	20.82%	\$5.75	\$3.06	\$40,314	(\$20,078)	
Pomona Park	\$30,225	\$7.35	\$1.70	\$27,735	-8.24%	3.26%	3.64%	\$7.87	\$1.82	\$19,101	(\$8,634)	
Postmaster Village	\$50,951	\$8.31	\$2.22	\$47,558	-6.66%	3.48%	1.17%	\$8.70	\$2.32	\$26,474	(\$21,084)	
Quail Ridge	\$9,341	\$9.91	\$4.21	\$7,057	-24.45%	4.20%	7.81%	\$11.13	\$4.73	\$2,497	(\$4,560)	
River Grove	\$30,434	\$8.85	\$3.12	\$28,737	-5.58%	3.58%	2.84%	\$9.43	\$3.32	\$13,042	(\$15,695)	
River Park	\$61,020	\$7.84	\$2.53	\$57,029	-6.54%	3.94%	6.95%	\$8.72	\$2.81	\$32,250	(\$24,779)	
Rolling Green/Rosemont	\$62,289	\$8.89	\$3.03	\$59,074	-5.16%	2.56%	0.02%	\$9.12	\$3.11	\$25,138	(\$33,936)	
Salt Springs	\$101,103	\$12.33	\$3.97	\$45,345	-55.15%	1.90%	6.74%	\$13.41	\$4.32	\$16,018	(\$29,327)	
Samira Villas	\$5,869	\$11.39	\$3.32	\$5,600	-4.58%	5.41%	6.31%	\$12.76	\$3.72	\$2,150	(\$3,450)	
Saratoga Harbour/Welaka	\$36,277	\$11.35	\$3.53	\$34,493	-4.92%	4.43%	5.83%	\$12.54	\$3.90	\$13,495	(\$20,998)	
Silver Lake Est./Western Shores	\$200,448	\$4.00	\$1.00	\$333,971	66.61%	0.88%	0.73%	\$4.08	\$1.02	\$401,805		\$87,834
Silver Lake Oaks	\$15,314	\$7.80	\$4.42	\$7,605	-50.34%	8.77%	13.46%	\$9.63	\$5.45	\$2,952	(\$4,653)	
Skycrest	\$19,828	\$6.68	\$1.69	\$18,210	-8.62%	2.43%	2.16%	\$6.89	\$1.77	\$13,223	(\$4,987)	
Spring Hill Utilities	\$3,684,969	\$4.00	\$1.00	\$4,007,926	8.76%	1.08%	0.00%	\$4.04	\$1.01	\$4,842,157		\$834,231
St. John's Highlands	\$18,374	\$8.11	\$3.02	\$17,259	-6.07%	4.78%	4.31%	\$8.86	\$3.30	\$8,516	(\$8,743)	
Stone Mountain	\$6,351	\$13.83	\$3.82	\$5,867	-7.62%	7.18%	9.25%	\$16.19	\$4.47	\$1,880	(\$3,987)	
Sugar Mill	\$142,078	\$8.11	\$2.84	\$133,235	-6.22%	4.80%	25.41%	\$10.66	\$3.73	\$68,028	(\$65,207)	
Sugar Mill Woods	\$415,961	\$4.00	\$1.00	\$543,622	30.69%	0.87%	-0.03%	\$4.03	\$1.01	\$659,319		\$115,697
Sunny Hills Utilities	\$155,174	\$7.84	\$2.95	\$145,855	-6.01%	3.20%	3.16%	\$8.35	\$3.14	\$72,189	(\$73,666)	
Sunshine Parkway	\$35,015	\$7.72	\$2.24	\$32,769	-6.41%	1.40%	-2.04%	\$7.67	\$2.22	\$17,819	(\$14,950)	
Tropical Park	\$110,820	\$4.51	\$2.26	\$101,237	-8.48%	3.13%	2.55%	\$4.77	\$2.39	\$71,249	(\$29,988)	
University Shores	\$523,340	\$4.12	\$1.00	\$490,997	-6.18%	1.59%	4.34%	\$4.37	\$1.06	\$587,922		\$96,925
Venetian Village	\$25,166	\$6.12	\$1.59	\$22,872	-9.12%	3.01%	2.63%	\$6.47	\$1.68	\$17,766	(\$5,106)	
Westmont	\$28,398	\$5.54	\$1.54	\$25,668	-9.61%	1.64%	-0.55%	\$5.60	\$1.56	\$20,876	(\$4,792)	
Windsong	\$34,980	\$7.77	\$2.99	\$32,932	-5.85%	3.80%	2.93%	\$8.30	\$3.19	\$15,835	(\$17,297)	
Woodmere	\$262,345	\$4.80	\$1.00	\$265,317	1.13%	1.39%	8.23%	\$5.27	\$1.10	\$303,162		\$37,845
Wootens	\$6,887	\$9.41	\$4.26	\$3,697	-46.32%	10.54%	11.31%	\$11.58	\$5.24	\$1,521	(\$2,176)	
Zephyr Shores	\$84,606	\$8.37	\$2.08	\$100,191	18.42%	2.72%	-2.68%	\$8.37	\$2.08	\$58,683	(\$41,508)	
<b>Total</b>	<b>\$15,526,968</b>			<b>\$15,518,685</b>						<b>\$15,545,267</b>	<b>(\$1,997,659)</b>	<b>\$2,024,241</b>

002658

SOUTHERN STATES UTILITIES, INC.  
DOCKET NO. 920199-WS  
REVENUE AND RATE COMPARISONS - WATER  
\$52 CAP \$1 Minimum GC

SCHEDULE 7

Water System	Stand Alone Revenue Requirement	Capped Rate Calculation			Percent Revenue Shift	1993 Index %	1994 Pass Through and Index %	Indexed Capped Rate		Estimate of Over/Under Collection in 1991 Test Year		
		Base Facility Charge	Gallorage Charge	Revenue Requirement				Base Facility Charge	Gallorage Charge	Uniform Revenue Requirement	Estimated Undercollection	Estimated Refund
Amelia Island	\$389,527	\$4.40	\$1.00	\$380,176	-2.40%	1.03%	-3.01%	\$4.31	\$0.98	\$446,077		\$65,901
Apache Shores	\$32,909	\$11.03	\$3.44	\$32,028	-2.68%	5.60%	4.43%	\$12.16	\$3.79	\$13,361	(\$18,667)	
Apple Valley	\$158,378	\$4.39	\$1.00	\$172,782	9.09%	1.33%	1.33%	\$4.51	\$1.03	\$203,004		\$30,222
Bay Lake Estates	\$24,161	\$9.64	\$2.37	\$23,425	-3.05%	4.41%	4.27%	\$10.49	\$2.58	\$11,899	(\$11,526)	
Beacon Hills	\$506,690	\$5.09	\$1.00	\$583,960	15.25%	1.27%	-7.84%	\$4.75	\$0.93	\$660,991		\$77,031
Beecher's Point	\$22,958	\$7.46	\$3.58	\$22,344	-2.67%	3.17%	3.21%	\$7.94	\$3.81	\$9,807	(\$12,537)	
Burnt Store	\$257,082	\$11.70	\$3.90	\$252,060	-1.95%	2.89%	12.79%	\$13.58	\$4.53	\$86,740	(\$185,320)	
Carlton Village	\$20,045	\$4.85	\$1.53	\$19,051	-4.96%	2.68%	2.56%	\$5.11	\$1.61	\$16,362	(\$2,689)	
Chuluota	\$203,339	\$7.73	\$2.70	\$197,234	-3.00%	2.34%	2.74%	\$8.13	\$2.64	\$99,657	(\$97,377)	
Citrus Park	\$57,680	\$4.02	\$1.53	\$54,589	-5.36%	2.49%	2.17%	\$4.21	\$1.60	\$50,459	(\$4,130)	
Citrus Springs Utilities	\$433,552	\$6.00	\$2.33	\$418,300	-3.52%	2.04%	-1.51%	\$6.03	\$2.34	\$256,226	(\$162,074)	
Crystal River Highlands	\$23,092	\$8.92	\$3.42	\$22,538	-2.40%	5.18%	9.26%	\$10.25	\$3.93	\$9,362	(\$13,176)	
Dawtwyler Shores	\$33,216	\$6.09	\$1.52	\$31,768	-4.36%	1.41%	0.46%	\$6.20	\$1.55	\$25,300	(\$6,468)	
Deltona Utilities	\$4,097,552	\$3.70	\$1.05	\$3,827,481	-6.59%	1.44%	2.57%	\$3.85	\$1.09	\$4,578,736		\$751,255
Dol Ray Manor	\$24,722	\$10.93	\$1.47	\$23,798	-3.74%	1.77%	2.21%	\$11.37	\$1.53	\$16,600	(\$7,198)	
Druid Hills	\$79,558	\$5.96	\$1.29	\$75,696	-4.85%	1.46%	1.46%	\$6.14	\$1.33	\$67,962	(\$7,734)	
East Lake Harris Estates	\$26,734	\$7.16	\$2.12	\$25,670	-3.98%	3.27%	3.07%	\$7.62	\$2.26	\$16,421	(\$9,249)	
Fern Park	\$37,807	\$4.98	\$1.65	\$35,980	-4.83%	2.02%	1.92%	\$5.18	\$1.72	\$29,198	(\$6,782)	
Fern Terrace	\$20,874	\$4.12	\$1.21	\$19,619	-6.01%	2.24%	2.17%	\$4.30	\$1.26	\$20,759		\$1,140
Fisherman's Haven	\$22,819	\$4.10	\$1.60	\$21,598	-5.35%	2.94%	2.02%	\$4.31	\$1.68	\$19,302	(\$2,296)	
Fountains	\$22,897	\$13.84	\$3.70	\$7,827	-65.82%	40.06%	16.57%	\$22.60	\$6.04	\$2,614	(\$5,213)	
Fox Run	\$73,232	\$14.83	\$3.61	\$51,495	-29.68%	5.60%	-1.91%	\$15.38	\$3.74	\$17,110	(\$34,385)	
Friendly Center	\$6,613	\$9.15	\$2.84	\$6,236	-5.70%	4.97%	4.78%	\$10.06	\$3.12	\$2,897	(\$3,339)	
Golden Terrace	\$24,616	\$8.16	\$2.82	\$23,835	-3.17%	4.63%	2.40%	\$8.74	\$3.02	\$12,305	(\$11,530)	
Gospel Island Estates	\$10,389	\$12.82	\$3.81	\$3,438	-66.91%	16.01%	13.85%	\$16.93	\$5.03	\$1,172	(\$2,266)	
Grand Terrace	\$21,420	\$8.09	\$3.16	\$20,855	-2.64%	2.34%	2.28%	\$8.47	\$3.31	\$9,449	(\$11,406)	
Harmony Homes	\$20,827	\$8.38	\$1.69	\$20,000	-3.97%	2.83%	2.45%	\$8.83	\$1.78	\$13,417	(\$6,583)	
Hermits Cove	\$44,093	\$9.26	\$3.81	\$42,947	-2.60%	3.65%	0.73%	\$9.67	\$3.98	\$17,924	(\$25,023)	
Hobby Hills	\$21,548	\$5.29	\$2.60	\$20,746	-3.72%	3.11%	2.94%	\$5.62	\$2.76	\$12,661	(\$8,085)	
Holiday Haven	\$28,218	\$9.36	\$3.49	\$27,451	-2.72%	2.98%	-3.55%	\$9.30	\$3.47	\$11,952	(\$15,499)	
Holiday Heights	\$18,006	\$8.79	\$1.97	\$17,384	-3.45%	3.95%	3.38%	\$9.39	\$2.10	\$10,320	(\$7,064)	
Imperial Mobile Terrace	\$42,742	\$5.34	\$1.57	\$40,664	-4.86%	2.40%	2.48%	\$5.60	\$1.65	\$33,686	(\$6,978)	
Intercession City	\$87,213	\$10.95	\$3.87	\$85,261	-2.24%	5.12%	5.97%	\$12.20	\$4.31	\$31,312	(\$53,949)	
Interlachen Lake Est./Park Manor	\$51,202	\$8.41	\$2.20	\$49,422	-3.48%	3.55%	6.43%	\$9.27	\$2.42	\$28,099	(\$21,323)	
Jungle Den	\$26,199	\$11.17	\$3.44	\$25,517	-2.60%	2.89%	2.91%	\$11.83	\$3.64	\$10,394	(\$15,123)	
Keystone Heights	\$247,327	\$5.11	\$1.62	\$236,255	-4.48%	1.65%	0.95%	\$5.24	\$1.66	\$191,956	(\$44,299)	
Kingswood	\$15,954	\$8.44	\$2.67	\$15,465	-3.07%	3.18%	2.31%	\$8.91	\$2.82	\$7,831	(\$7,634)	
Lake Ajay Estates	\$33,084	\$14.43	\$3.65	\$22,279	-32.66%	6.12%	5.52%	\$16.16	\$4.09	\$7,414	(\$14,865)	
Lake Brantley	\$18,580	\$7.15	\$1.73	\$17,870	-3.82%	2.70%	3.24%	\$7.58	\$1.83	\$12,377	(\$5,493)	
Lake Conway Park	\$24,156	\$7.23	\$1.90	\$23,266	-3.68%	1.65%	1.13%	\$7.43	\$1.95	\$15,075	(\$8,191)	
Lake Harriet Estates	\$52,819	\$4.58	\$1.16	\$49,771	-5.77%	2.08%	1.68%	\$4.75	\$1.20	\$52,216		\$2,445
Lakeview Villas	\$8,606	\$14.74	\$3.62	\$3,659	-57.48%	13.88%	10.11%	\$18.48	\$4.54	\$1,228	(\$2,431)	
Leilani Heights	\$77,711	\$4.97	\$1.07	\$73,245	-5.75%	1.95%	1.02%	\$5.12	\$1.10	\$79,197		\$5,952

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SOUTHERN STATES UTILITIES, INC.  
 DOCKET NO. 920199-WS  
 REVENUE AND RATE COMPARISONS - WATER  
 \$52 CAP \$1 Minimum GC

SCHEDULE 7

Water System	Stand Alone Revenue Requirement	Capped Rate Calculation			Percent Revenue Shift	1993 Index %	1994 Pass Through and Index %	Indexed Capped Rate	
		Base Facility Charge	Gallorage Charge	Revenue Requirement				Base Facility Charge	Gallorage Charge
Leisure Lakes	\$49,420	\$8.28	\$2.77	\$47,839	-3.20%	3.98%	2.78%	\$8.85	\$2.96
Marco Shores Utilities	\$177,574	\$11.03	\$3.22	\$173,624	-2.22%	3.81%	3.51%	\$11.85	\$3.46
Marion Oaks Utilities	\$716,197	\$9.19	\$3.33	\$697,610	-2.60%	2.37%	1.15%	\$9.52	\$3.45
Meredith Manor	\$134,074	\$4.40	\$1.23	\$129,768	-3.21%	2.05%	1.40%	\$4.55	\$1.27
Morningview	\$13,690	\$7.60	\$2.58	\$13,263	-3.12%	3.47%	3.51%	\$8.14	\$2.76
Oak Forest	\$33,379	\$5.90	\$1.71	\$31,950	-4.28%	2.50%	2.49%	\$6.20	\$1.80
Oakwood	\$43,047	\$8.25	\$2.34	\$41,598	-3.37%	2.36%	1.96%	\$8.61	\$2.44
Palisades Country Club	\$26,911	\$11.80	\$3.46	\$26,383	-1.96%	3.39%	5.09%	\$12.60	\$3.76
Palm Port	\$18,937	\$7.64	\$2.40	\$18,278	-3.48%	4.68%	4.51%	\$8.36	\$2.63
Palm Terrace	\$355,898	\$8.15	\$3.31	\$345,960	-2.79%	2.16%	17.15%	\$9.75	\$3.96
Palms Mobile Home Park	\$10,943	\$9.15	\$1.84	\$10,548	-3.61%	5.14%	5.41%	\$10.14	\$2.04
Picciola Island	\$25,190	\$4.68	\$1.38	\$23,879	-5.20%	2.33%	1.85%	\$4.88	\$1.44
Pine Ridge Estates	\$42,887	\$6.12	\$2.16	\$41,246	-3.83%	2.35%	35.36%	\$8.48	\$2.99
Pine Ridge Utilities	\$166,745	\$4.36	\$1.73	\$158,580	-4.90%	1.36%	1.06%	\$4.47	\$1.77
Piney Woods	\$38,889	\$5.83	\$1.52	\$37,085	-4.64%	2.42%	2.20%	\$6.10	\$1.59
Point O' Woods	\$65,579	\$4.93	\$2.54	\$63,109	-3.77%	3.24%	20.82%	\$6.15	\$3.17
Pomona Park	\$30,225	\$7.67	\$1.79	\$29,015	-4.00%	3.26%	3.64%	\$8.21	\$1.92
Postmaster Village	\$50,951	\$8.63	\$2.31	\$49,375	-3.09%	3.48%	1.17%	\$9.03	\$2.42
Quail Ridge	\$9,341	\$9.53	\$4.14	\$6,888	-26.26%	4.20%	7.81%	\$10.71	\$4.65
River Grove	\$30,434	\$9.17	\$3.21	\$29,616	-2.69%	3.58%	2.84%	\$9.77	\$3.42
River Park	\$61,020	\$8.16	\$2.62	\$59,164	-3.04%	3.94%	6.95%	\$9.07	\$2.91
Rolling Green/Rosemont	\$62,289	\$9.21	\$3.12	\$60,817	-2.36%	2.56%	0.02%	\$9.45	\$3.20
Salt Springs	\$101,103	\$11.96	\$3.89	\$44,229	-56.25%	1.90%	6.74%	\$13.01	\$4.23
Semira Villas	\$5,869	\$11.71	\$3.41	\$5,747	-2.08%	5.41%	6.31%	\$13.12	\$3.82
Saratoga Harbour/Welaka	\$36,277	\$11.67	\$3.62	\$35,392	-2.44%	4.43%	5.83%	\$12.90	\$4.00
Silver Lake Est./Western Shores	\$200,446	\$3.56	\$1.00	\$325,935	62.60%	0.88%	0.73%	\$3.62	\$1.02
Silver Lake Oaks	\$15,314	\$7.42	\$4.35	\$7,401	-51.67%	8.77%	13.46%	\$9.16	\$5.37
Skycrest	\$19,928	\$7.00	\$1.78	\$19,099	-4.16%	2.43%	2.16%	\$7.33	\$1.86
Spring Hill Utilities	\$3,684,969	\$3.93	\$1.00	\$3,986,611	8.19%	1.08%	0.00%	\$3.97	\$1.01
St. John's Highlands	\$18,374	\$8.43	\$3.11	\$17,828	-2.97%	4.78%	4.31%	\$9.21	\$3.40
Stone Mountain	\$6,351	\$13.45	\$3.74	\$5,747	-9.51%	7.18%	9.25%	\$15.75	\$4.38
Sugar Mill	\$142,078	\$8.43	\$2.93	\$137,784	-3.02%	4.80%	25.41%	\$11.08	\$3.85
Sugar Mill Woods	\$415,961	\$2.62	\$1.00	\$472,251	13.53%	0.87%	-0.03%	\$2.64	\$1.01
Sunny Hills Utilities	\$155,174	\$8.16	\$3.04	\$150,715	-2.87%	3.20%	3.16%	\$8.69	\$3.24
Sunshine Parkway	\$35,015	\$8.04	\$2.33	\$34,023	-2.83%	1.40%	-2.04%	\$7.99	\$2.31
Tropical Park	\$110,620	\$4.83	\$2.35	\$106,047	-4.13%	3.13%	2.55%	\$5.11	\$2.49
University Shores	\$523,340	\$4.12	\$1.00	\$491,108	-6.16%	1.59%	4.34%	\$4.37	\$1.06
Venetian Village	\$25,166	\$6.44	\$1.68	\$24,077	-4.33%	3.01%	2.63%	\$6.81	\$1.78
Westmont	\$28,398	\$5.86	\$1.63	\$27,099	-4.57%	1.64%	-0.55%	\$5.92	\$1.65
Windsong	\$34,980	\$8.09	\$3.08	\$33,995	-2.82%	3.80%	2.93%	\$8.64	\$3.29
Woodmere	\$262,345	\$4.80	\$1.00	\$265,317	1.13%	1.39%	8.23%	\$5.27	\$1.10
Woolens	\$6,887	\$9.03	\$4.19	\$3,589	-47.89%	10.54%	11.31%	\$11.11	\$5.16
Zephyr Shores	\$84,606	\$8.69	\$2.17	\$104,116	23.06%	2.72%	-2.68%	\$8.69	\$2.17
<b>Total</b>	<b>\$15,526,968</b>			<b>\$15,518,688</b>					

Estimate of Over/Under Collection in 1991 Test Year		
Uniform Revenue Requirement	Estimated Undercollection	Estimated Refund
\$24,786	(\$23,053)	
\$68,838	(\$104,786)	
\$298,127	(\$399,483)	
\$132,754		\$2,988
\$6,949	(\$6,314)	
\$23,802	(\$8,148)	
\$23,053	(\$18,545)	
\$9,413	(\$16,870)	
\$10,389	(\$7,889)	
\$154,426	(\$191,534)	
\$6,157	(\$4,391)	
\$22,182	(\$1,697)	
\$26,214	(\$15,032)	
\$132,006	(\$26,574)	
\$29,965	(\$7,120)	
\$40,314	(\$22,795)	
\$19,101	(\$9,914)	
\$26,474	(\$22,901)	
\$2,497	(\$4,391)	
\$13,042	(\$16,574)	
\$32,250	(\$26,914)	
\$25,138	(\$35,679)	
\$16,018	(\$28,211)	
\$2,150	(\$9,597)	
\$13,495	(\$21,897)	
\$401,805		\$75,870
\$2,952	(\$4,449)	
\$13,223	(\$5,876)	
\$4,842,157		\$855,546
\$8,516	(\$9,312)	
\$1,880	(\$3,867)	
\$68,028	(\$69,756)	
\$659,319		\$187,068
\$72,189	(\$78,526)	
\$17,819	(\$16,204)	
\$71,249	(\$34,798)	
\$587,922		\$96,814
\$17,766	(\$6,311)	
\$20,876	(\$6,223)	
\$15,635	(\$18,360)	
\$303,162		\$37,845
\$1,521	(\$2,068)	
\$58,683	(\$45,433)	
<b>\$15,545,267</b>	<b>(\$2,163,498)</b>	<b>\$2,190,077</b>

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