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**REBUTTAL TESTIMONY OF STEPHEN E. BAILEY, P.E.
BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
ON BEHALF OF
SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS**

DOCUMENT NUMBER-DATE
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FPSC-RECORDS/REPORTING

1 Q. WHAT IS YOUR NAME AND BUSINESS ADDRESS?

2 A. My name is Stephen E. Bailey, P.E. and my business
3 address is 1000 Color Place, Apopka, Florida 32703.

4 Q. BY WHOM ARE YOU EMPLOYED AND WHAT IS YOUR POSITION?

5 A. I am employed by Southern States Utilities, Inc.
6 ("Southern States") as a Senior Project Engineer in
7 the Planning and Engineering Department.

8 Q. WHAT IS YOUR EDUCATION BACKGROUND AND WORK
9 EXPERIENCE?

10 A. I received a Bachelor of Science in Engineering
11 Degree from the University of Central Florida in
12 1979 majoring in Environmental Engineering. I
13 received a Masters in Business Administration
14 Degree from the Crummer Graduate School of
15 Business, Rollins College in 1992.

16 I have worked for Southern States for 10
17 months. At Southern States I am performing as
18 project manager for both water and wastewater
19 related facilities. I am also responsible for
20 facility design and certain aspects of construction
21 permitting for various utility related facilities.

22 Prior to working at Southern States, I spent
23 15 years working for private consulting firms
24 specializing in serving both private and municipal
25 water and wastewater utilities. I started work at

1 the firm of Dyer, Riddle, Mills and Precourt, Inc.
2 in 1981 as a design engineer. I was responsible
3 for the design, permitting and construction
4 monitoring of water and wastewater treatment
5 plants, and all necessary facilities to make them
6 operational including but not limited to wastewater
7 collection systems, water distribution systems and
8 effluent disposal facilities. In 1983 I began
9 working at Commonwealth Engineering Associates,
10 Inc. ("Commonwealth") as a project engineer.
11 During my 12 year tenure at Commonwealth I
12 progressed until I was the Manager of the
13 Environmental Engineering Department. Assignments
14 included evaluations of existing utility related
15 facilities, master planning new water and
16 wastewater utilities, including all associated
17 appurtenances, and improving the operation and
18 service provided by treatment facilities by
19 upgrading or expanding process units. I also
20 designed, permitted, provided construction
21 administrative services, assisted with facility
22 start-up and monitored system operation for
23 numerous utility related projects.

24 I have an additional 2 years experience
25 working in the construction industry and performing

1 civil engineering.

2 **Q. WHAT ARE YOUR PROFESSIONAL AFFILIATIONS?**

3 A. I am a Professional Engineer and have been
4 registered to practice in the State of Florida
5 since 1984. I am a member of the American Water
6 Works Association and the Florida Engineering
7 Society.

8 **Q. HAVE YOU EVER TESTIFIED BEFORE A REGULATORY AGENCY?**

9 A. Yes. I testified before the Florida Public Service
10 Commission in 1991. I presented testimony on
11 behalf of Florida Cities Water Company, Inc.
12 regarding the suitability of a new wastewater
13 treatment facility and that facility's ability to
14 meet effluent discharge criteria.

15 **Q. WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY?**

16 A. During customer service hearings, several customers
17 expressed doubt that the majority of plant being
18 placed into service by SSU was to fulfill
19 regulatory mandates. Sugarmill Woods witnesses
20 Bertram and Hansen also submitted pre-filed
21 testimony raising similar allegations. It appears
22 from their testimony that the witnesses are
23 assuming that "regulatory mandate" is synonymous
24 with "environmental justification". Although a
25 regulatory mandate may be an environmental

1 justification, it is not always the case. Attached
2 as Exhibit _____ (SEB-1) is a schedule identifying
3 the regulatory mandated projects placed into
4 service for the service areas under my
5 responsibility. This exhibit also identifies the
6 regulatory requirement necessitating the project to
7 be performed.

8 Customers and their Counsel also suggested
9 that the Commission should not permit Southern
10 States to charge rates which include projections of
11 plant in service, generally suggesting that
12 Southern States' projections were not credible. I,
13 and other SSU engineers, will present evidence
14 confirming that SSU's projections are credible and
15 that the Commission should permit SSU to charge
16 rates that include SSU's projected plant in
17 service.

18 **Q. HAS SSU PRESENTED COMMISSION STAFF, PUBLIC COUNSEL**
19 **AND OTHER PARTIES WITH PLANT IN SERVICE INFORMATION**
20 **AS OF DECEMBER 31, 1995 WHICH IN YOUR OPINION**
21 **VALIDATES SSU'S PROJECTIONS AND REBUTS PUBLIC**
22 **COUNSEL'S SLIPPAGE ADJUSTMENT?**

23 A. Yes. Exhibit _____ (SEB-2) provides a schedule
24 identifying the actual plant placed in service by
25 SSU in 1995 in the service areas under my

1 responsibility. I have been informed that SSU
2 provided this information to all parties on March
3 4, 1996 in response to a Commission Staff document
4 request. Only three projects out of the 1995
5 projects included in the MFRs under my
6 responsibility were not actually completed in 1995.
7 More importantly, the total cost of these three
8 projects was only \$327,248 as compared to the total
9 of \$2,981,235 projected in the MFRS. Also, one of
10 the three projects has already been placed in
11 service in February 1996. SSU witness Kimball
12 addresses these and other facts which demonstrate
13 that Public Counsel's proposed slippage adjustment,
14 which is premised upon plant in service completion
15 dates, should be rejected.

16 **Q. COULD YOU PLEASE IDENTIFY THE CURRENT STATUS OF THE**
17 **THREE PROJECTS UNDER YOUR RESPONSIBILITY IDENTIFIED**
18 **IN THE MFRS AS PROJECTED TO BE COMPLETED IN 1995**
19 **BUT WHICH WERE NOT PLACED IN SERVICE AS OF DECEMBER**
20 **31, 1995?**

21 **A.** The above 3 projects under my responsibility which
22 were not completed in 1995 but which either have
23 been or will be completed in 1996 are the Beacon
24 Hills/Cobblestone Chemical Feed Facility, the
25 Beacon Hills Duval County Utility Relocate and the

1 Wooten Water Treatment Plant Improvements.

2 The Wooten's Water Treatment Plant
3 improvements cannot be implemented until land
4 ownership issues are resolved and land usage rights
5 are obtained. SSU is currently in the process of
6 obtaining a lease for property at the plant site
7 but the property owner has been reluctant to work
8 with us to date.

9 The Beacon Hills Duval County Utility
10 Relocation project was postponed due to an
11 unexpected delay in obtaining a Right-of-Way Use
12 Permit from the County. The County required SSU to
13 prepare a traffic control plan. We could not have
14 contemplated that this type of requirement would be
15 placed upon us as it was without precedent. The
16 requirement for preparing the traffic control plan
17 was ultimately found to be unnecessary as SSU
18 originally had argued. The project was completed,
19 cleared for use and placed in service on February
20 22, 1996.

21 The Beacon Hills/Cobblestone Chemical Feed
22 project was delayed because of the unavailability
23 of specified construction materials. The project
24 is currently under construction and is expected to
25 be in service by June 30, 1996.

1 Q. LOOKING AT EXHIBIT _____ (SEB-2), ONE NOTES THE
2 REFERENCE TO TWO PROJECTS WHICH WERE EXPENSED.
3 COULD YOU EXPLAIN THIS DESIGNATION?

4 A. Yes. These two projects were completed in 1995;
5 however, when SSU's expense/capitalization criteria
6 were applied, the people responsible for booking
7 SSU's investment in the indicated lead and copper
8 control projects, which totalled only \$3,946,
9 determined that the investment should be expensed,
10 not capitalized.

11 Q. WERE THERE ANY PROJECTS UNDER YOUR RESPONSIBILITY
12 WHICH WERE IDENTIFIED BY SSU IN THE MFR'S FOR
13 COMPLETION IN 1995 THAT WERE CANCELED?

14 A. Yes. There were three flow meter installation
15 projects identified in the MFRs that were canceled.
16 The projects were: (1) a flow meter installation
17 at the Beechers Point Wastewater Treatment Plant,
18 (2) a flow meter installation at the Palm Port
19 Wastewater Treatment Plant and (3) a flow meter
20 installation at the Park Manor Wastewater Treatment
21 Plant. Each of these three flow meter
22 installations were canceled after we determined
23 that because of the small size of the facilities
24 involved and the constraints on capital available,
25 it was not prudent to expend the funds for flow

1 meters when other methods of determining flow at
2 the treatment plants were available to SSU. The
3 total projected cost of these three projects in the
4 MFRs was only \$12,501.

5 **Q. WERE THERE ANY PROJECTS COMPLETED IN 1995 UNDER**
6 **YOUR RESPONSIBILITY WHICH WERE NOT PROJECTED TO BE**
7 **COMPLETED IN THE MFR PROJECTIONS FOR 1995?**

8 A. Yes. SSU completed 1 project in 1995 that was
9 under my responsibility but was not in the MFRs.
10 This project related to our Beacon Hills wastewater
11 treatment plant outfall facility which cost
12 \$302,949. The schedule for completing this project
13 was accelerated to comply with regulatory mandates,
14 set forth by the Florida Department of
15 Environmental Protection and the U.S.E.P.A. The
16 mandate required SSU to replace the facility.
17 SSU requests that the actual cost of this project
18 be considered by the Commission as an offset to any
19 reduction that the Commission would make to rate
20 base so long as total revenue requirements are not
21 increased.

22 It is not unusual and in fact is to be
23 expected that the necessity to complete projects
24 not budgeted will arise during the course of the
25 year as a result of inspections by environmental

1 regulators, the imposition of new and unexpected
2 permit conditions at permit renewal time, mandated
3 utility relocations, equipment failures or other
4 similar circumstances. Due to the limitations on
5 capital available to SSU, when projects like this
6 arise, we typically review other projects under our
7 responsibility to determine whether they can be
8 cancelled or delayed so that we can remain within
9 the capital budget. Of course, if projects are
10 mandated by public health or environmental concerns
11 there is little possibility for compromise on such
12 projects.

13 **Q. THE MFRS INDICATE A PROJECTED COST FOR IMPROVEMENTS**
14 **TO THE WASTEWATER COLLECTION SYSTEM AT BEACON HILLS**
15 **OF \$283,785. HOWEVER, THE ACTUAL COST OF THE**
16 **PROJECT TOTALLED \$338,797. CAN YOU EXPLAIN WHY THE**
17 **PROJECT COST INCREASED?**

18 **A.** Yes. This project represented the second and third
19 phases of a multi-phase proposed collection system
20 improvements project. The project was planned to
21 include sewer line improvements only, with the cost
22 for this work submitted in the MFRs. Upon
23 completion of the first phase, unexpected problems
24 occurred in other sections of the existing
25 collection system. Therefore, the subsequent

1 phases were altered to eliminate this problem by
2 including the design and installation of pump
3 station upgrades and the construction of additional
4 pipelines. Since the final cost of the project
5 remains reasonable, SSU requests that the actual
6 cost be considered by the Commission as an offset
7 to any reduction, if any, to rate base so long as
8 total revenue requirements are not increased.

9 **Q. DOES THAT CONCLUDE YOUR REBUTTAL TESTIMONY?**

10 A. Yes.

SOUTHERN STATES UTILITIES, INC.
PLANT ADDITIONS & REGULATORY REQUIREMENT(S)
 North Region

Year	Project	Description	Plant In Service Amount	Regulatory Mandate
Amelia Island - Water				
1993	92CN522	REBUILD #2 WELL MOTOR	956.69	17-555.350
1993	92CN451	CHLORINE ALARM SYSTEM	408.21	17-555.320(5)
1994	90CN366	VACUUM CHLORINATION SYSTEM	4,466.46	17-555.320(5)
1994	91CN452	AERATOR ENCLOSURE	3,024.96	17-555.350
1994	92CN451	CHLORINE ALARM SYSTEMS	1,233.46	17-555.320(5)
1995	95CO211	LG WATER METER RETROFIT	2,235.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1995	95CC331	CHLORINATR/BSTR PMP/EJETR	171.00	62-555.320(5)a
1995	95CO101	METER TEST/INSTALL EQUIP	55.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1996	96RO004	CLARIFER REHAB	71,400.00	62-600.410
1996	96RO057	LARGE METER RETROFIT	3,124.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
		Subtotal	87,074.78	

EXHIBIT (SEP-2)

PAGE 2 OF 18

Year	Project	Description	Plant In Service Amount	Regulatory Mandate
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Amelia Island - Wastewater				
1994	91CN280	MANHOLE & 15" PVC PIPE	16,635.68	17-604.500
1994	94CN305	LIFT STATION 1518-1 ALARM WIRING	1,382.81	WL93-0024DW45, 17-604.130, 400, 500
1995	94CN035	WWTP RERATING/EXPANSION	403,693.00	62-600.405
1995	95CN305	LS/MANHOLE REPLACEMENT	87,382.70	62-604.130, 400, 500
1995	94CN088	LS REHAB & MANHOLE REPL	48,914.77	17-604.130, 400, 500
1996	96RO005	COLLECTION IMPROVEMENTS	71,400.00	62-604.130, 400, 500
1996	96RO003	LIFT STATION UPGRADE	41,650.00	62-604.130, 400, 500
1996	96RO001	MANHOLE REFURBISHMENT	23,800.00	62-604.130, 400, 500
		Subtotal	694,858.96	

Year	Project	Description	Plant In Service Amount	Regulatory Mandate
Beacon Hills - Water				
1993	92CN500	ADDITION TO CHLORINE FEED SYSTEM	14,836.37	17-555.320(5)
1993	93CN517	WELL PUMP AND CASING	12,056.41	17-555.315,350
1993	92CN342	GROUND STORAGE TANK REFURBISHMENT	7,774.14	17-555.350(1), Duval Co. PHU Inspection 11/18/92
1993	92CN451	CHLORINE ALARM SYSTEMS	2,474.91	17-555.320(5)
1993	92CN546	REBUILD WELL PUMP	2,279.42	17-555.315,350
1993	92CN089	AUTOMATIC DIALER & PHONE LINES	839.76	17-555.320(5)
1994	91CN208	CL2 LEAK DETECTOR/ALARM/STOR. TANK	10,512.95	17-555.320(5)
1994	94CN441	CHLORINE BUILDING	7,196.50	17-555.320(5)
1994	93CN529	DIESEL FUEL TANK CONTAINMENT	7,101.59	17-762
1994	93CN517	WELL PUMP AND CASING	684.16	17-555.315,350
1995	94CN040	WTP EXPANSION & IMPROVE	796,392.78	62-551, 555, Duval Co. PHU NNC 5/31/94, Duval Co. PHU Permit 1693WD2842
1995	93CN064	COBBLESTONE CHEMICAL FEED	182,077.75	62-551, 555, Duval Co. PHU Permit 1693WD2842
1995	95CN702	HIDDEN HILLS WATER MAIN	86,520.50	62-555.350(1)
1995	95CN309	CHLORINE ANALYZERS(2)	7,381.10	62-555.320(5)a
1995	95CO211	LG WATER METER RETROFIT	4,631.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1995	95CC331	CHLORINATR/BSTR PMP/EJETR	354.00	62-555.320(5)a
1995	95CO101	METER TEST/INSTALL EQUIP	109.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1996	96RO057	LARGE METER RETROFIT	6,471.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
		Subtotal	1,149,693.35	
Beacon Hills - Wastewater				
1993	92CA550	H2S CONTROL	6,768.22	17-604.400
1993	92CN536	MANHOLE REFURBISHMENT	3,963.08	17-604.400,500
1993	92CN273	FORCE MAIN REFURBISHMENT	3,865.32	17-604.500
1993	92CN525	REFURBISH LIFT STATION PUMPS	2,562.75	17-604.130,400,500
1993	89CN010	WWTP DECHLORINATION	1,855.54	USEPA NOV 4/1/81, 17-3, NPDES Permit #FLO028778
1993	92CN526	PUMP - LIFT STATION	965.52	17-604.130,400,500
1993	92CN535	REFURBISH SUBMERSIBLE PUMP	881.65	17-604.130,400,500
1993	92CN532	PUMP - LIFT STATION	645.51	17-604.130,400,500
1993	92CN533	REFURBISH SUBMERSIBLE PUM -L/S 886- 8	595.87	17-604.130,400,500
1994	93CN125	LIFT STATION UPGRADE	92,275.65	17-604.130,400,500

EXHIBIT (SEP-1)

PAGE 4 OF 18

Year	Project	Description	Plant In Service Amount	Regulatory Mandate
1994	93CN057	ELECTRIC CONTROL PANEL - L/S	45,689.00	17-604.130,400,500
1994	93CN528	DIESEL FUEL TANK CONTAINMENT	10,619.62	17-762
1994	92CN272	UPGRADE SPLITTER & INFLUENT BOX	9,116.80	17-600.410
1994	94CN344	PUMP - HABOUR ISLAND - L/S 886-19	6,065.71	17-604.130,400,500
1994	93CN385	REFURBISH PUMP - BEACON MASTER L/S	5,461.75	17-604.130,400,500
1994	93CN611	PUMP - EAST POINTE	3,332.39	17-604.130,400,500
1994	93CN690	PUMP - EAST POINTE	2,913.03	17-604.130,400,500
1994	91CN356	HARBOUR ISLAND L/S IMPROVEMENTS	1,226.85	17-604.130,400,500
1994	93CN610	PUMP - ST. JOHN'S LANDING	1,078.44	17-604.130,400,500
1995	95CN314	TROUGH REPLACEMENT	29,762.50	62-600.740, *410
1995	95CN313	MANHOLE REFURBISHMENTS	23,810.00	17-604.130,400,500
1995	95CN310	REPLACE AIR DIFFUSERS	8,571.60	62-600.740, *410
1996	96RO010	MANHOLE REFURBISHMENT	23,800.00	17-604.130,400,500
		Subtotal	285,826.80	

Year	Project	Description	Plant In Service Amount	Regulatory Mandate
Beecher's Point - Water				
1993	92CN427	CL2 KIT & SCOTT AIR PAK	55.57	17-555.330, 29CFR1910.134
1993	92CN451	CHLORINE ALARM SYSTEMS	26.99	FDEP 93-0332, 17-555.320(5), WL920071PW54NED
1994	93CN054	WATER SYSTEM CONNECTION TO WELAKA	62,153.76	FDEP 93-0332, 17-550, WL920071PW54NED
1994	92CN451	CHLORINE ALARM SYSTEMS	1,639.42	FDEP 93-0332, 17-555.320(5), WL920071PW54NED
1995	95CO211	LG WATER METER RETROFIT	66.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1995	95CC331	CHLORINATR/BSTR PMP/EJETR	5.00	62-555.320(5)a
1995	95CO101	METER TEST/INSTALL EQUIP	2.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1996	96RO057	LARGE METER RETROFIT	92.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
		Subtotal	64,040.74	
Beecher's Point - Wastewater				
1993	92CN609	SEWER MAIN	8,806.85	17-604.500
1993	92CN516	BEECHER'S POINT FORCE MAIN RELOCATION	3,274.52	17-604.400
1994	93CN607	INSTALL BLOWER	4,891.54	17-600.410
1995	95CN315	INSTALL FLOW METER AT WW	4,166.75	62-601.300
		Subtotal	21,139.66	
Geneva Lake Estates - Water				
1993	92CN507	HYDRO PNEUMATIC TANK	14,683.96	17-555.350(1)
1993	92CN451	CHLORINE ALARM SYSTEM	91.84	FDEP Inspection letter 3/10/92, 17-555.320(5)
1994	92CN451	CHLORINE ALARM SYSTEM	1,076.14	17-555.320(5)
1995	95CO211	LG WATER METER RETROFIT	133.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1995	95CC331	CHLORINATR/BSTR PMP/EJETR	10.00	62-555.320(5)
1995	95CO101	METER TEST/INSTALL EQUIP	3.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1996	96RO057	LARGE METER RETROFIT	185.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
		Subtotal	16,182.94	

Year	Project	Description	Plant In Service Amount	Regulatory Mandate
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Hermits Cove - Water				
1993	90CN151	LINE EXTENSION TO TIE INTO PLANT 438	6,068.92	17-555.315, 320(6)
1994	93CN048	MANGANESE REMOVAL SYSTEMS	4,796.37	17-550.320
1994	92CN451	CHLORINE ALARM SYSTEMS	3,257.28	C.O. 93-0332, 17-555.320(5)
1995	95CO211	LG WATER METER RETROFIT	265.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1995	95CC331	CHLORINATR/BSTR PMP/EJETR	20.00	62-555.320(5)a
1995	95CO101	METER TEST/INSTALL EQUIP	6.00	62-555.320(8)*(8), SJRWMD 40C-2, 25-30.262,263,264
1996	96RO057	LARGE METER RETROFIT	371.00	62-555.320(8)*(8), SJRWMD 40C-2, 25-30.262,263,264
		Subtotal	14,784.57	

Year	Project	Description	Plant In Service Amount	Regulatory Mandate
Holiday Haven - Water				
1995	95CO211	LG WATER METER RETROFIT	169.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1995	95CC331	CHLORINATR/BSTR PMP/EJETR	13.00	62-555.320(5)a
1995	95CO101	METER TEST/INSTALL EQUIP	4.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1996	96RO057	LARGE METER RETROFIT	236.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
		Subtotal	422.00	
Interlachen Lakes/Park Manor - Water				
1993	89CN146	WTP GENERATORS	31,553.09	17-555.320(6)
1993	92CN307	WATER SYSTEM INTERCONNECT W/PARK MANOR	27,515.67	17-555.310
1993	92CN451	CHLORINE ALARM SYSTEMS	43.23	C.O. 93-0332, 17-555.320(5)
1994	92CN451	CHLORINE ALARM SYSTEMS	1,639.56	C.O. 93-0332, 17-555.320(5)
195	95CN355	REPLACE ROOF	5,357.25	62-555.350*(1)
1995	95CO211	LG WATER METER RETROFIT	375.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1995	95CC331	CHLORINATR/BSTR PMP/EJETR	29.00	62-555.320(5)a
1995	95CO101	METER TEST/INSTALL EQUIP	9.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1996	96RO031	HIGH SERVICE PUMPS	13,090.00	62-555.350*(1)
1996	96RO057	LARGE METER RETROFIT	524.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
		Subtotal	80,135.80	

Year	Project	Description	Plant In Service Amount	Regulatory Mandate
Jungle Den - Water				
1995	95CO211	LARGE WATER METER RETROFIT	172.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1995	95CC331	CHLORINATR/BSTR PMP/EJETR	13.00	62-555.320(5)a
1995	95CO101	METER TEST/INSTALL EQUIP	4.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1996	96RO057	LARGE METER RETROFIT	241.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
		Subtotal	430.00	
Keystone Club Estates - Water				
1993	92CN451	CHLORINE ALARM SYSTEM	537.92	FDEP Sanitary Survey 3/10/92, 17-555.320(5)
1994	92CN451	CHLORINE ALARM SYSTEM	1,086.51	FDEP Sanitary Survey 3/10/92, 17-555.320(5)
1995	95CO211	LG WATER METER RETROFIT	232.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1995	95CC331	CHLORINATR/BSTR PMP/EJETR	18.00	62-555.320(5)a
1995	95CO101	METER TEST/INSTALL EQUIP	5.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1996	96RO057	LARGE METER RETROFIT	324.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
		Subtotal	2,203.43	

Year	Project	Description	Plant In Service Amount	Regulatory Mandate
Keystone Heights - Water				
1993	92CN105	PUMP AND MOTOR - WELL #2	14,121.33	17-555.350(1)
1993	92CN505	FIRE HYDRANTS	1,709.01	Clay County Ordinance #88, 17-555.330(3)
1993	92CN494	RELOCATION OF EMERGENCY GENERATOR	1,159.75	17-555.320(6) & 350(1)
1993	92CN451	CHLORINE ALARM SYSTEMS	900.14	17-555.320(5)
1993	92CN420	WELL FLOW METER REBUILD	524.21	SJRWMD 40C-2
1994	93CN074	WTP IMPROVEMENTS	104,710.97	17-555.320(4) & 350(1)
1994	93CN075	CLAY COUNTY ROADWAY IMPROVEMENTS	33,632.01	FS 337.403
1994	92CN451	CHLORINE ALARM SYSTEM	2,873.83	17-555.320(5)
1995	93CN075	CLAY CTY/DOT UTILITY RELO	50,816.00	FS 337.403
1995	95CO211	LG WATER METER RETROFIT	1,502.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1995	95CC331	CHLORINATR/BSTR PMP/EJETR	115.00	62-555.320(5)a
1995	95CO101	METER TEST/INSTALL EQUIP	35.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1996	96RO057	LARGE METER RETROFIT	2,100.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
		Subtotal	214,199.25	
Lakeview Villas - Water				
1995	95CO211	LG WATER METER RETROFIT	18.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1995	95CC331	CHLORINATR/BSTR PMP/EJETR	1.00	62-555.320(5)a
1996	96RO057	LARGE METER RETROFIT	26.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
		Subtotal	45.00	

Year	Project	Description	Plant In Service Amount	Regulatory Mandate
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Palm Port - Water				
1993	92CN421	INSTALL SOLENOID VALVE ON WELL	720.89	17-555.315
1993	92CN378	FLOW METERS	696.23	SJRWMD 40C-2, 17-555.320(8)
1993	92CN451	CHLORINE ALARM SYSTEMS	118.85	C.O. 93-0332, 17-555.320(5)
1994	93CN050	WTP HYDRO TANK	43,495.00	17-555.350(1)
1994	93CN051	REPIPE PLANT & INSTALL HPT BYPASS	4,008.17	17-555.350(1)
1994	92CN451	CHLORINE ALARM SYSTEMS	1,640.19	17-555.320(5)
1995	95CN399	REPLACE AERATOR ON GST	11,905.00	62-555.350(1)
1995	95CN714	LEAD AND COPPER CONTROL	1,973.25	62-551
1995	95CO211	LG WATER METER RETROFIT	151.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1995	95CC331	CHLORINATR/BSTR PMP/EJETR	12.00	62-555.320(5)a
1995	95CO101	METER TEST/INSTALL EQUIP	4.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1996	96RO057	LARGE METER RETROFIT	211.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
		Subtotal	64,935.58	
Palm Port - Wastewater				
1993	91CN509	SPRAY FIELD (WWTP EFFLUENT DISP IMPR)	92,071.11	17-610.320
1994	93CN049	IMPROVE SEWER GRAVITY MAIN	7,425.89	17-604.130, 400, 500
1995	95CN398	INSTALL FLOW METER/WW PLT	4,166.75	62-601.300
1996	96RO054	REBUILD MAIN LIFT STATION	11,900.00	62-604.130, 400, 500
		Subtotal	115,563.75	

Year	Project	Description	Plant In Service Amount	Regulatory Mandate
Palm Valley - Water				
1993	91CN014	WATER DISTRIBUTIONS/SYSTEM IMPROVEMENT I	823,466.88	17-550.310, 320, 350(1), C.O. 92-1400
1993	92CN318	CHLORINE FEED SYSTEM	2,882.15	17-555.320(5)
1994	91CN014	WATER DISTRIBUTIONS/SYSTEM IMPROVEMENT II	36,693.78	17-550.310, 320, 350(1), C.O. 92-1400
1994	92CN451	CHLORINE ALARM SYSTEMS	2,264.16	17-555.320(5)
1994	91CN269	REBUILD PUMP	1,030.27	17-555.350(1)
1995	95CO211	LG WATER METER RETROFIT	314.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1995	95CC331	CHLORINATR/BSTR PMP/EJETR	24.00	62-555.320(5)a
1995	95CO101	METER TEST/INSTALL EQUIP	7.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1996	96RO057	LARGE METER RETROFIT	439.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
		Subtotal	867,121.24	
Park Manor - Water				
1995	95CN402	INSTALL FLOW METER/WW PLT	4,166.75	62-601.300
		Subtotal	4,166.75	
Park Manor - Wastewater				
1994	93CN607	INSTALL BLOWER	5,760.67	17-600.410
		Subtotal	5,760.67	

Year	Project	Description	Plant In Service Amount	Regulatory Mandate
Pomona Park - Water				
1993	92CN347	WTP GENERATOR	46,337.98	C.O. 93-0332, 17-555.320(6), WL92-0072-PW54NED
1993	92CN451	CHLORINE ALARM SYSTEMS	2,751.67	C.O. 93-0332, 17-555.320(5)
1993	92CN427	CL2 REPAIR KIT & SCOTT AIR PAK	1,375.35	17-555.320(5) & 29CFR1910.134
1993	92CN378	FLOW METERS	696.23	17-555.320(8)
1994	91CN410	CHLORINATOR	1,735.09	17-555.320(5)
1994	94CN521	SUBMERSIBLE WELL PUMP	1,001.77	17-555.350
1994	93CN121	CHEMICAL FEED PUMPS (4)	601.09	17-555.320(5)
1995	95CO211	LG WATER METER RETROFIT	254.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1995	95CC331	CHLORINATR/BSTR PMP/EJETR	19.00	62-555.320(5)a
1995	95CO101	METER TEST/INSTALL EQUIP	6.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1996	96RO057	LARGE METER RETROFIT	356.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
		Subtotal	55,134.18	
Postmaster Village - Water				
1993	92CN566	PUMP & MOTOR WELL #2	3,108.30	17-555.350
1993	92CN502	PUMP, MOTOR AND WIRE	1,498.67	17-555.350
1993	92CN451	CHLORINE ALARM SYSTEMS	452.16	FDEP Sanitary Survey 7/14/92, 17-555.320(5)
1994	93CN076	WTP GENERATOR	68,537.34	FDEP Sanitary Survey 7/14/92, 17-555.320(6)
1994	90CN233	2200 FT. OF 6" LINE - REPLACE 1 1/2"	2,738.04	17-555.350(1)
1994	92CN451	CHLORINE ALARM SYSTEMS	1,085.79	17-555.320(5)
1995	95CO211	LG WATER METER RETROFIT	238.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1995	95CC331	CHLORINATR/BSTR PMP/EJETR	18.00	62-555.320(5)a
1995	95CO101	METER TEST/INSTALL EQUIP	6.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1996	96RO057	LARGE METER RETROFIT	332.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
		Subtotal	78,014.30	

Year	Project	Description	Plant In Service Amount	Regulatory Mandate
Remington Forest - Water				
1993	92CN541	CHLORINE ALARM SYSTEM	373.91	17-555.320(5)
1994	92CN451	CHLORINE ALARM SYSTEMS	23.14	17-555.320(5)
1995	95CN406	CHLORINE ANALYZERS	3,690.55	62-555.320(5)a
1995	95CO211	LG WATER METER RETROFIT	98.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1995	95CC331	CHLORINATR/BSTR PMP/EJETR	7.00	62-555.320(5)a
1995	95CO101	METER TEST/INSTALL EQUIP	2.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1996	96RO057	LARGE METER RETROFIT	136.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
		Subtotal	4,330.60	
River Grove - Water				
1993	92CN378	FLOW METERS	696.23	17-555.320(8)
1993	92CN451	CHLORINE ALARM SYSTEMS	91.82	17-555.320(5), C.O. 930332
1994	92CN451	CHLORINE ALARM SYSTEMS	3,286.95	17-555.320(5), C.O. 930332
1995	95CN410	REPLACE AERATOR ON GST	5,952.50	62-555.350*(1), FDEP Sanitary Survey 9/2/94
1995	95CN719	LEAD AND COPPER CONTROL	1,973.25	62-551
1995	95CO211	LG WATER METER RETROFIT	160.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1995	95CC331	CHLORINATR/BSTR PMP/EJETR	12.00	62-555.320(5)a
1995	95CO101	METER TEST/INSTALL EQUIP	4.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1996	96RO057	LARGE METER RETROFIT	224.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
		Subtotal	12,400.75	

Year	Project	Description	Plant In Service Amount	Regulatory Mandate
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River Park - Water				
1993	90CN434	WTP GENERATORS	25,093.05	17-555.320(6)
1993	92CN451	CHLORINE ALARM SYSTEMS	31.55	C.O. 93-0332, 17-555.320(5)
1994	90CN451	CHLORINE ALARM SYSTEMS	1,639.46	C.O. 93-0332, 17-555.320(5)
1994	94CN520	SUBMERSIBLE WELL PUMP	1,438.74	17-555.350(1)
1994	90CN434	WTP GENERATORS	606.59	17-555.320(6)
1995	95CO211	LG WATER METER RETROFIT	536.00	62-555.320(6)(8), SJRWMD 40C-2, 25-30.262,263,264
1995	95CC331	CHLORINATR/BSTR PMP/EJETR	41.00	62-555.320(5)a
1995	95CO101	METER TEST/INSTALL EQUIP	13.00	62-555.320(6)(8), SJRWMD 40C-2, 25-30.262,263,264
1996	96RO057	LARGE METER RETROFIT	750.00	62-555.320(6)(8), SJRWMD 40C-2, 25-30.262,263,264
		Subtotal	30,149.39	

EXHIBIT (SEB-1)

PAGE 15 OF 18

Year	Project	Description	Plant In Service Amount	Regulatory Mandate
Salt Springs - Water				
1993	93CW475	CHLORINE EMERGENCY KIT	1,376.51	17-555.320(5)
1994	92CW109	LAB EQUIPMENT	722.47	17-550.500, 550
1995	95CO211	LG WATER METER RETROFIT	177.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1995	95CC331	CHLORINATR/BSTR PMP/EJETR	14.00	62-555.320(5)a
1995	95CO101	METER TEST/INSTALL EQUIP	4.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1996	96RO057	LARGE METER RETROFIT	247.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
		Subtotal	2,540.98	
Salt Springs - Wastewater				
1993	91CW445	WWTP IMPROVEMENTS	118,688.94	17-600.400, 405, 410
1996	96RO061	REPLACE L.S. ELECTRIC BOX	14,280.00	62-604.130, 400, 500
		Subtotal	132,968.94	
Silver Lake Oaks - Water				
1994	93CN055	HYDRDRO TANK	27,175.69	17-555.350(1)
1994	90CN156	WTP UPGRADE	2,060.48	17-555.350(1)
1994	94CN451	RELOCATE WATER MAIN	751.69	17-555.314(1)
1995	95CO211	LG WATER METER RETROFIT	40.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1995	95CC331	CHLORINATR/BSTR PMP/EJETR	3.00	62-555.320(5)a
1995	95CO101	METER TEST/INSTALL EQUIP	1.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1996	96RO057	LARGE METER RETROFIT	55.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
		Subtotal	30,086.86	
Silver Lake Oaks - Wastewater				
1994	90CN155	WWTP UPGRADE	22,183.58	17-600.410(6)
1994	93CN607	INSTALL BLOWER	6,799.60	17-600.410(6)
1995	95CN414	INSTALL FLOW METER/WW PLT	4,166.75	62-601.300
		Subtotal	33,149.93	

EXHIBIT (SEB-1)

PAGE 10 OF 18

Year	Project	Description	Plant In Service Amount	Regulatory Mandate
St. John's Highlands - Water				
1993	90CN151	LINE EXTENSION TO TIE INTO PLANT # 438	9,547.72	17-555.315, 320(6)
1994	93CN120	GAS CHLORINATORS	2,809.40	17-555.320(5)
1994	92CN451	CHLORINE ALARM SYSTEMS	1,610.29	17-555.320(5)
1995	95CN421	REPLACE ROOF	2,083.38	62-555.315(2)(d))
1995	95CO211	LG WATER METER RETROFIT	125.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1995	95CC331	CHLORINATR/BSTR PMP/EJETR	10.00	62-555.320(5)a
1995	95CO101	METER TEST/INSTALL EQUIP	3.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1996	96RO057	LARGE METER RETROFIT	175.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
		Subtotal	16,363.79	
Welaka/Saratoga Harbour - Water				
1993	92CN427	CL2 REPAIR KIT & SCOTT AIR PAK	65.69	17-555.320(5), 330, 29CFR1910.134
1993	92CN451	CHLORINE ALARM SYSTEM	32.40	17-555.320(5)
1994	92CN451	CHLORINE ALARM SYSTEM	1,639.47	17-555.320(5)
1994	93CN121	CHEMICAL FEED PUMPS (4)	601.09	17-555.320(4), 350(1))
1995	95CO211	LG WATER METER RETROFIT	206.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1995	95CC331	CHLORINATR/BSTR PMP/EJETR	16.00	62-555.320(5)a
1995	95CO101	METER TEST/INSTALL EQUIP	5.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1996	96RO057	LARGE METER RETROFIT	287.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
		Subtotal	2,852.65	
Woodmere - Water				
1993	92CN451	CHLORINE ALARM SYSTEMS	323.59	17-555.320(5)
1994	93CN485	HIGH SERVICE PUMP REBUILD	4,077.22	17-555.350(1))
1994	92CN451	CHLORINE ALARM SYSTEMS	1,060.47	17-555.320(5)
1995	95CN439	CHLORINE ANALYZERS	3,690.55	62-555.320(5)a
1995	95CO211	LG WATER METER RETROFIT	1,778.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1995	95CC331	CHLORINATR/BSTR PMP/EJETR	136.00	62-555.320(5)a
1995	95CO101	METER TEST/INSTALL EQUIP	42.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1996	96RO057	LARGE METER RETROFIT	2,485.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
		Subtotal	13,592.83	

Year	Project	Description	Plant In Service Amount	Regulatory Mandate
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Woodmere - Wastewater				
1993	92CN567	REFURBISH LIFT STATION	19,539.50	17-604.130, 400, 500
1993	92CN087	BLOWER CONTROLS	5,698.55	17-600.410
1993	92CN541	WARNING ALARMS: CL2 & SO2	2,513.12	29CFR1910.119, 17-600.300
1993	92CN568	REWIND BLOWER MOTOR	1,004.14	17-600.410
1994	93CN124	EMERGENCY BYPASS L/S PUMP	9,152.66	17-604.130, 400, 500
1994	94CN470	FLOW RECORDER	3,223.77	17-600.400*601.300
1994	91CN011	WWTP DECHLORINATION	3,187.26	EPA Admin. Order 93-078, 17-302
1994	92CN271	REFURBISH MANHOLE AT UNIVERSITY	2,208.75	17-604.130, 400, 500
1996	96RO076	MANHOLE REFURBISHMENT	23,800.00	62-604.130, 400, 500
		Subtotal	70,327.75	
Wooten - Water				
1995	93CN053	WTP IMPROVEMENTS	23,671.50	17-550.310, 320, OGC-93-0332
		Subtotal	23,671.50	
Wooten - Water				
1995	95CO211	LG WATER METER RETROFIT	32.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1995	95CC331	CHLORINATR/BSTR PMP/EJETR	2.00	62-555.320(5)a
1995	95CO101	METER TEST/INSTALL EQUIP	1.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
1996	96RO057	LARGE METER RETROFIT	45.00	62-555.320(6)*(8), SJRWMD 40C-2, 25-30.262,263,264
		Subtotal	80.00	
		TOTAL	\$4,194,249.72	

Year	Project	Description	Plant In Service Amount	Regulatory Mandate
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- C.O. - Consent Order
- Char. Co. Agmt. - Charlotte County Agreement
- DO - Domestic Operating
- DT - Domestic Temporary
- FS - Florida Statutes
- NNC - Notice of Non-Compliance
- NWWMD - Northwest Florida Water Management District
- OGC - Office of General Counsel
- SFWMD - South Florida Water Management District
- SJRWMD - St. Johns River Water Management District
- SWFWMD - Southwest Florida Water Management District
- TOP - Temporary Domestic Operating
- WL - Warning Letter

Southern States Utilities, Inc. - North Region
1995 Filed and Actual FPSC Plant in Service Additions (w/o General Plant)
As of December 31, 1995

Project #	Project Description	In-Service Date		In-Service Amount	
		Filed	Actual	Filed	Actual
AMELIA ISLAND					
95CN305	REPLACE WELL PUMP #1	05/31/95	06/16/95	11,310	10,861
	Total Water			11,310	10,861
94CN085	WWTP REBATING/EXPANSION	11/22/95	11/21/95	403,683	513,794
95CN700	SUMMER BEACH EFF LINE	06/26/95	06/13/95	108,163	81,611
95CN305	LS/MANHOLE REPLACEMENT	12/31/95	11/27/95	87,383	92,232
94CN088	LS REHAB & MANHOLE REPL	03/31/95	07/28/94	48,915	49,164
95CN304	CATWALK ON CLARIFIER	05/31/95	12/27/95	11,905	25,663
	Total Wastewater			688,058	762,485
BEACON HILLS					
94CN040	WTP EXPANSION & IMPROVE	03/30/95	06/09/95	796,393	733,259 (b)
93CN056	COBBLESTONE WELL #2	06/20/95	06/09/95	203,513	168,111
93CN064	COBBLESTONE CHEMICAL FEED	12/12/95		182,078	0
94CN087	DUVAL COUNTY UTILITY RELO	11/07/95		121,498	0
95CN702	HIDDEN HILLS WATER MAIN	07/11/95	11/21/95	86,521	95,854
95CN309	CHLORINE ANALYZERS(2)	05/31/95	03/01/95	7,381	7,451
	Total Water			1,397,383	1,004,676
95CN061	WW COLL SYS IMPROVE	07/25/95	12/28/95	283,785	388,797
95CN314	TROUGH REPLACEMENT	04/30/95	12/21/95	29,763	21,723
95CN313	MANHOLE REFURBISHMENTS	06/01/95	11/28/95	23,810	22,923
95CN312	REPLACE LS PUMPS	12/31/95	11/28/95	14,246	7,291
95CN310	REPLACE AIR DIFFUSERS	03/31/95	07/28/95	8,572	8,231
95CN308	SHOWER/EYEWASH STATIONS	02/28/95	03/02/95	3,095	2,079
	Total Wastewater			363,311	451,043
BEECHER'S POINT					
95CN316	INSTALL 5,000 GAL TANK	03/31/95	11/15/95	8,929	10,357
95CN315	INSTALL FLOW METER AT WW	Cancelled		4,167	0
	Total Wastewater			13,096	10,357
INTERLACHEN LAKE EST.					
95CN355	REPLACE ROOF	03/31/95	06/23/95	5,357	5,488
KEYSTONE HEIGHTS					
95CN075	CLAY CTY/DOT UTILITY RELO	12/18/95	07/24/95	50,816	42,694
NORTH REGION PLANT					
95CN209	NEW METERS/CHANGE OUT PRG	12/31/95	12/29/95	186,906	83,579
95CN210	WATER SERVICES	12/31/95	12/29/95	60,849	42,418
95CN207	HYDRANTS	10/31/95	12/01/95	16,905	8,274
	Total North Region Plant			264,660	134,271
PALM PORT					
95CN399	REPLACE AERATOR ON GST	03/31/95	08/01/95	11,905	12,085
95CN714	LEAD AND COPPER CONTROL	Expensed		1,973	0 (a)
	Total Water			13,878	12,085
95CN397	CULVERT & IMPRV DRIVEWAY	02/28/95	04/07/95	4,167	2,973
95CN398	INSTALL FLOW METER/WW PLT	Cancelled		4,167	0
	Total Wastewater			8,334	2,973
Total Palm Port					

- (a) Completed and expensed rather than capitalized.
 (b) Reflects completion of a phase, but not entire project.
 (c) Not required because gov't authority did not perform it's project.
 (d) Refers to Refundable Advance, with zero rate base impact.

Southern States Utilities, Inc. - North Region
1995 Filed and Actual FPSC Plant in Service Additions (w/o General Plant)
As of December 31, 1995

Project #	Project Description	In-Service Date		In-Service Amount	
		Filed	Actual	Filed	Actual
PARK MANOR					
95CN403	INSTALL 5,000 GAL TANK	02/28/95	12/19/95	8,929	92
95CN402	INSTALL FLOW METER/WW PLT	Cancelled		4,167	0
POMONA PARK					
95CN405	INSTALL AIR RITE COMPRESS	03/31/95	06/12/95	2,083	1,058
POSTMASTER VILLAGE					
94CN480	W DIST SYS IMPRV/PHASE I	11/09/95	11/14/95	116,296	98,076
REMINGTON FOREST					
95CN406	CHLORINE ANALYZERS	05/31/95	05/01/95	3,691	3,790
RIVER GROVE					
95CN410	REPLACE AERATOR ON GST	02/28/95	08/04/95	5,953	6,058
95CN409	REPIPE PUMP ROOM	04/30/95	06/12/95	4,167	2,437
95CN408	REPLACE ROOF	04/30/95	06/12/95	2,381	2,157
95CN407	INSTALL AIR RITE COMPRESS	03/31/95	06/12/95	2,083	974
95CN719	LEAD AND COPPER CONTROL	Expensed		1,973	0 (a)
SILVER LAKE OAKS					
95CN414	INSTALL FLOW METER/WW PLT	03/31/95	03/22/95	4,167	723
ST. JOHN'S HIGHLANDS					
95CN421	REPLACE ROOF	04/30/95	09/01/95	2,083	1,181
WELAKA					
95CN434	INSTALL AIR RITE COMPRESS	03/31/95	06/12/95	2,083	2,327
95CN411	INSTALL AIR RITE COMPRESS	03/31/95	06/12/95	2,083	974
WOODMERE					
95CN441	WELL #2 CONTROL PANEL	06/30/95	10/01/95	11,905	9,638
95CN439	CHLORINE ANALYZERS	05/31/95	03/01/95	3,691	3,790
	Total Water			15,596	13,428
94CN497	REFURBISH LIFT STATION	02/28/95	11/28/95	26,886	25,819
95CN442	PUMP REPLACEMENTS	12/31/95	11/28/95	14,286	4,979
95CN438	SHOWER/EYEWASH STATIONS	02/28/95	11/28/95	3,095	2,079
	Total Wastewater			44,268	32,876
	Total Wastewater			44,268	32,876
WOOTEN					
93CN053	WTP IMPROVEMENTS	06/26/95		23,672	0
	Total Wastewater			23,672	0
Total 1995 Plant In-Service Additions - As Filed in MFR's				3,031,877	2,603,004
Less: Non-FPSC Plants Project Allocation Adjustments				(50,642)	
Total Per MFR's				2,981,235	

- (a) Completed and expensed rather than capitalized.
(b) Reflects completion of a phase, but not entire project.
(c) Not required because gov't authority did not perform it's project.
(d) Refers to Refundable Advance, with zero rate base impact.