

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for rate increase and increase in service availability charges by Southern States Utilities, Inc. for Orange-Osceola Utilities, Inc. in Osceola County, and in Bradford, Brevard, Charlotte, Citrus, Clay, Collier, Duval, Highlands, Lake, Lee, Marion, Martin, Nassau, Orange, Osceola, Pasco, Putnam, Seminole, St. Johns, St. Lucie, Volusia, and Washington Counties.

DOCKET NO. 950495-WS
ORDER NO. PSC-99-0093-FOF-WS
ISSUED: 01/15/99

The following Commissioners participated in the disposition of this matter:

JULIA L. JOHNSON, Chairman
J. TERRY DEASON
SUSAN F. CLARK
JOE GARCIA
E. LEON JACOBS, JR.

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FIRST ORDER ON REMAND GRANTING PETITIONS TO INTERVENE,
REJECTING OFFER OF SETTLEMENT, AUTHORIZING INCREASED RATES,
REOPENING THE RECORD FOR LIMITED PURPOSES,
AND
NOTICE OF PROPOSED AGENCY ACTION ORDER
AUTHORIZING THE COLLECTION OF SURCHARGES

BY THE COMMISSION:

NOTICE is hereby given by the Florida Public Service Commission that the action discussed herein authorizing the collection of surcharges is preliminary in nature and will become final unless a person whose interests are substantially affected files a petition for a formal proceeding, pursuant to Rule 25-22.029, Florida Administrative Code.

I. BACKGROUND

On June 28, 1995, Southern States Utilities, Inc., now Florida Water Services Corporation (hereinafter Florida Water or utility), a Class A utility, filed an application for approval of uniform interim and final water and wastewater rate increases for 141 service areas in 22 counties, pursuant to Sections 367.082 and 367.081, Florida Statutes, respectively. The utility also requested a uniform increase in service availability charges, approval of an allowance for funds used during construction (AFUDC) and an allowance for funds prudently invested (AFPI).

On October 30, 1996, we issued Order No. PSC-96-1320-FOF-WS (Final Order) on the rate proceeding. Notices of Appeal were subsequently filed with the First District Court of Appeal (Court). On December 2, 1996, and December 31, 1996, the Court issued orders abating the appeal pending our disposition of all motions or cross-motions for reconsideration. On December 3, 1996, Florida Water filed a Motion to Stay Refund of Interim Rates and Reduction to AFPI Charges Pending Appeal and Motion to Release/Modify Bond Securing Refund of Interim Rates (Motion). In that Motion, Florida Water requested a stay of the provisions of the Final Order relating to the refund of a portion of the interim rates and the imposition of new charges for AFPI. The Office of Public Counsel (OPC) filed a response in opposition to Florida Water's Motion.

By Order No. PSC-97-0099-FOF-WS (Stay Order), issued January 27, 1997, we acknowledged that, pursuant to Rule 25-22.061(1)(a), Florida Administrative Code, there was a mandatory

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stay as to the refund of interim rates relating to Lehigh and Marco Island. However, by that same Order, we denied Florida Water's request to stay the reduction to AFPI charges. On February 11, 1997, Florida Water filed a motion for reconsideration of the Stay Order related to the partial stay of AFPI charges.

By Order No. PSC-97-0374-FOF-WS, issued April 7, 1997, we ruled on the November 14, 1996 motion for reconsideration filed by the Citrus County Board of County Commissioners, Sugarmill Woods Civic Association, Inc., Marco Island Fair Water Defense Fund Committee, Concerned Citizens of Lehigh Acres, East County Water Control District, Springhill Civic Association, Inc., Hidden Hills Country Club Association, Inc., Citrus Park Homeowners Association, and the Harbour Woods Civic Association (Marco, et al.); the November 26, 1996 cross-motion for reconsideration filed by Florida Water; and the January 15, 1997 motion for reconsideration filed by OPC. Also, on our own motion, we reconsidered and corrected certain errors in regard to AFPI charges, private fire protection charges, and plant capacity charges/main extension charges.

Finally, by Order No. PSC-97-0613-FOF-WS, issued May 29, 1997, we ruled on Florida Water's February 11, 1997 motion for reconsideration of the Stay Order and OPC's March 3, 1997 motion requesting the full Commission to reconsider the prehearing officer's denial of its request for the prehearing officer to establish a schedule for filing motions for reconsideration. In this last Order, we reconsidered our previous decisions on stays of AFPI charges and allowed Florida Water to implement its alternate stay proposal, to continue charging, subject to refund, the higher of any AFPI charges. Through this mechanism, we recognized that AFPI charges were severable and the potential for backbilling was minimized.

With the issuance of that Order, we disposed of all motions for reconsideration and any requests for stays, and briefs were filed with the Court. Subsequently, on June 10, 1998, the Court issued its opinion on review of the Final Order in Southern States Utils., Inc. v. FPSC, 714 So. 2d 1046 (Fla. 1st DCA 1998). Sugarmill Woods Civic Association, Inc. (Sugarmill Woods), timely filed a motion for rehearing, clarification, and certification of this opinion. By opinion dated August 5, 1998, the Court denied this motion, and, on August 21, 1998, issued its mandate.

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In issuing its mandate, the Court, acting en banc, affirmed and approved the capband rate structure and our decision declining to make a downward adjustment in rate base to reflect the price the utility paid for Lehigh Acres. In approving the capband rate structure, the Court held that, "whenever the PSC has jurisdiction to set water and sewer rates for multiple systems, inter-system functional relatedness is no prerequisite to the PSC's setting rates that are uniform across a group of systems." In so holding, the Court specifically overruled Citrus County v. Southern States Utils., Inc., 656 So. 2d 1307 (Fla. 1st DCA 1995), finding that there was "no statutory basis for [its] earlier conclusion that uniform rates -- particularly within groups of systems that have comparable costs of providing service -- must depend on a finding that 'facilities and land . . . used to provide . . . water and wastewater services are functionally related.'" Southern States Utils., Inc., 714 So. 2d at 1049 (citing Citrus County v. Southern States Utils., Inc., 656 So. 2d at 1311).

The Court reversed our decision to use annual average daily flows (AADF) in the numerator of the used and useful equation for eight wastewater treatment plants and to use the lot count method in determining used and useful percentages for the water distribution and wastewater collection systems serving mixed use areas. The Court remanded these issues to us for the taking of additional evidence, if it exists. The Court also reversed our decision to exclude a portion of the prudently incurred construction costs for reuse facilities from rate base.

Moreover, the Court acknowledged that we had confessed error in canceling the previously allowed AFPI charges, and in using AADF in the numerator of the used and useful equation for three wastewater treatment plants when the permit was not based on AADF. Further, because a refund on the rate structure question was no longer being required in Docket No. 920199-WS, the Court concluded that we should revisit our decision to reduce (by \$4.8 million) the utility's investment in equity in light of the status of ongoing litigation on that issue.

After the Court's issuance of its mandate, we considered whether we should reopen the record to take further evidence on the AADF and lot count methodology issues at our September 1, 1998 agenda conference. After much discussion and questions about the dollar amounts associated with each issue on remand, we voted to defer action and directed our staff to file a recommendation addressing the entire matter for a special agenda conference.

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Also, we directed our staff to analyze the costs and benefits of reopening the record and to meet with the parties to explore the possibility of settlement.

Settlement meetings were held on September 8, 11, 16, and 23, 1998. Although no agreement could be reached among the parties, on October 2, 1998, Florida Water and the Marco Island Fair Water Rate Defense Committee filed a joint offer of settlement and proposal for disposition of mandate. On November 12, 1998, Florida Water filed a modification to the joint offer of settlement.

On September 22, 1998, the City of Marco Island filed a petition to intervene. On September 30, 1998, Florida Water filed a response in opposition to Marco Island's petition to intervene. The Moorings and the Moorings Homeowners Association made an oral request for intervention at the November 13, 1998 special agenda conference.

At our November 13, 1998, special agenda conference, among other things, we ruled upon the joint offer of settlement and the modification filed thereto. We opted to reopen the record to take additional testimony on those items on which the Court gave us the discretion to do so (use of AADF and lot count methodology in used and useful calculations). We also made a ruling concerning the prospective rate increase required for the items for which we confessed error and for the items which the Court reversed our decision without giving us the discretion to reopen the record. Moreover, we directed our staff to file a new recommendation concerning the appropriate action that should be taken concerning the calculation of surcharges for these non-discretionary items. At our December 15, 1998, agenda conference, we made rulings concerning the appropriate surcharge methodology to be undertaken for these items.

Given the nature of the issues which have been raised, we allowed all parties to participate at all three agenda conferences. Having considered our staff's recommendations and the positions of the parties, and upon thorough analysis, our first decision on remand is set forth below.

II. PETITIONS TO INTERVENE

Subsequent to the Court's decision, we have received two requests for intervention. The first was filed by the City of Marco Island on September 18, 1998. The second was an oral request

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by the Moorings and the Moorings Homeowners Association made at the November 13, 1998 special agenda conference. In support of its September 18, 1998 petition to intervene, the City of Marco Island (City) cites to Rule 25-22.039, Florida Administrative Code, and alleges, among other things, that it is a customer of Florida Water. To its petition, the City attached a bill for service received from Florida Water for the period June 8, 1998, through August 6, 1998.

Pursuant to Rules 28-106.204 and 28-106.103, Florida Administrative Code, Florida Water timely filed its response to the City's petition on September 30, 1998. In its response, Florida Water argues that the petition is untimely under either Rule 28-106.205, Florida Administrative Code, which requires the filing of a petition twenty days in advance of hearing, or Rule 25-22.039, Florida Administrative Code, which requires the filing of a petition five days in advance of hearing. Florida Water further argues that the City's petition in this case is distinguishable from the petitions filed in Docket No. 920199-WS, which we denied as untimely, and which decision was reversed on appeal. Southern States Utils., Inc. v. FPSC, 704 So. 2d 555 (Fla. 1st DCA 1997). In that case, the Court directed us to consider any petitions for intervention filed by groups subject to a potential surcharge in Docket No. 920199-WS. The Court held that intervention should be allowed where the issue of a potential surcharge did not arise until the remand proceeding. Id. At 559. Florida Water argues that the Southern States decision was based on the fact that the decision in GTE Florida Inc. v. Clark, 668 So. 2d 971 (Fla. 1996), had only just been issued and that these petitioners had no way of knowing that they faced a surcharge.

The City has shown that it is a customer of Florida Water. Therefore, the City's substantial interests will be affected by the outcome of this proceeding. The Moorings and members of the Moorings Homeowners Association are also customers of Florida Water.

A strict reading of the applicable rule, Rule 25-22.039, Florida Administrative Code, indicates that the City's petition is untimely. However, pursuant to our interpretation of the Southern States decision, we find it appropriate to grant the City's Petition to Intervene. For the same reasons, the Moorings and Moorings Homeowners Association's oral request for intervention is also granted.

All parties shall furnish copies of future pleadings and other documents that are hereafter filed in this proceeding to John R. Jenkins, Esquire, Rose, Sundstrom and Bentley, LLP, 2548 Blairstone Pines Drive, Tallahassee, Florida, 32301 (representing the City of Marco Island), and Charles G. Stephens, Esquire, 1400 Prudential Drive, Suite 4, Jacksonville, Florida 32207 (representing the Moorings and the Moorings Homeowners Association).

III. OFFERS OF SETTLEMENT

A. Florida Water's Offers of Settlement

On October 2, 1998, Florida Water filed, on behalf of itself and the Marco Island Fair Water Rate Defense Committee, a Joint Offer of Settlement and Proposal for Disposition of Mandate on Remand. The offer of settlement provided that a prospective rate increase of \$2,800,000 in annual revenues (an approximate 4.8 percent increase across the board and \$600,000 in annual revenues for the regulatory asset) would go into effect no later than November 13, 1998, and that a regulatory asset in the amount of \$4.4 million would be created. The increase for the \$4.4 million regulatory asset (a one percent increase spread over five years) would go into effect no later than October 13, 2001. Further, the offer of settlement provided that the increases in water and wastewater rates shall be implemented pursuant to either percentage increases or equal rate increases (by meter size) to existing rates, whichever method is approved by the Commission. In addition to the above, the offer of settlement provided that:

1. There would be no surcharges;
2. There would be no additional rate case expense allowance for rate case expense incurred following the Court's mandate;
3. Florida Water would not file a motion for attorney fees;
4. The Commission would close the gain on sale docket, Docket No. 980744-WS, shareholders would retain the gain on sale, and the issue would not be reconsidered;
5. There would be a subsequent meeting held as soon as possible to discuss the refund requirement in

Docket No. 920199-WS related to the Spring Hill facility; and

6. A docket would be opened on rulemaking to consider rules regarding the calculation of used and useful, AFPI, AFUDC, and margin reserve.

Florida Water and the Marco Island Fair Water Defense Committee proposed that we, even without approval of all the parties, accept this same offer as full disposition of the remand proceedings.

At our direction, our staff evaluated this offer in its recommendations dated October 7 and 21, 1998. In evaluating the offer of settlement, our staff attempted to quantify the possible outcomes if we reopen the record on the AADF and lot count methodology issues. Other factors and concerns considered by our staff in evaluating the proposed settlement were the time and cost of ongoing litigation, exposure of the customers to a growing surcharge amount, and whether the settlement would result in a change to the Court-upheld rate structure.

Before we could consider our staff's recommendation, the utility submitted a revised offer of settlement on November 12, 1998. In that revised offer, the utility attempted to address some of our staff's concerns with the offer of settlement.

First, the utility amended the offer of settlement such that the \$2.8 million annual revenue increase would be allocated among the service areas pursuant to the capband rate structure. Second, the utility, noting that another month had gone by, offered to collect \$4,728,000 in surcharge revenues to be recovered only from customers of Florida Water who received service during the time the incorrect (pre-settlement) rates were in effect. The utility proposed that surcharges be billed effective January 1, 2000, over a period of two years, at the level of \$5.6 million which, when adjusted for Florida Water's annual attrition level of 7 percent, should allow the utility to recover approximately \$4,728,000 in surcharges. After the two-year period, any under-recovery or over-recovery of surcharges would result in an appropriate adjustment to contributions in aid of construction (CIAC) to bring the surcharge recovery level to the \$4,728,000 figure. The utility noted that by billing the surcharges at the \$5.6 million figure, the maximum surcharges paid by customers would not exceed the amount paid had the correct, adjusted rates, per the settlement (\$2.8 million), been in effect.

When we considered this revised offer at the November 13, 1998 agenda conference, we questioned the utility's proposal to close the gain on sale docket, Docket No. 980744-WS, and to allow shareholders to permanently retain the gain on sale. After much consideration, the utility agreed to delete this provision from the offer of settlement. In a later portion of this Order, we discuss in greater detail our decision to reopen the record.

In considering whether we should accept either of the offers of settlement as our decision on remand, we note that the customers we have heard from have indicated that they prefer that we exercise our discretion to have a hearing on the AADF and lot count issues. Furthermore, OPC, representing all of the customers on these issues, has taken a position that we should conduct a hearing. We decline to substitute our judgment on these issues for those of the parties that have indicated that they wish to go to hearing. For these reasons, we reject the offers of settlement.

B. Sugarmill Woods' Counter-Offer To Proposed Settlement

On September 29, 1998, Sugarmill Woods served its counter-offer on the parties. We note that none of the parties accepted this counter-offer. We further note that the counter-offer was not officially filed with this Commission. Therefore, we find it unnecessary to take any action on the counter-offer.

IV. PROSPECTIVE RATE INCREASE

As previously noted, the Court specifically reversed our Final Order on the:

1. Use of AADF in the numerator of the used and useful equation;
2. Use of the lot count methodology in mixed use service areas; and
3. Application of the used and useful methodology to prudently constructed reuse facilities.

Additionally, as a result of the Court's decision, it is also necessary to address: 1) our use of AADF in the numerator of the used and useful equation for three wastewater systems (Beacon Hills, Holiday Haven, and Jungle Den); 2) our corresponding adjustment to equity based on our decision in Docket No. 920199-WS

that refunds are no longer required; 3) our mistaken reduction in AFPI charges; and 4) whether any interim refunds are now required.

A. Reuse Issue

In reversing our application of the used and useful methodology to reuse facilities, the Court cited Section 403.064(10), Florida Statutes, which states in pertinent part that: "[p]ursuant to Chapter 367, the Florida Public Service Commission shall allow entities under its jurisdiction which . . . implement reuse projects . . . to recover the full, prudently incurred cost of such . . . facilities through their rate structure."

Further, Section 367.0817(3), Florida Statutes, states in pertinent part that: "[a]ll prudent costs of a reuse project shall be recovered in rates. . . . The commission shall allow a utility to recover the costs of a reuse project from the utility's water, wastewater, or reuse customers or any combination thereof as deemed appropriate by the commission."

Interpreting these provisions, the Court concluded that "in order to comply with the statutory mandate requiring that the entire cost of a prudently constructed reuse facility be recovered in rates, such a reuse facility must be treated as if it were one hundred percent used and useful." Southern States Utils., Inc. v. FPSC, 714 So. 2d at 1058. The Court went on to "reverse the order under review to the extent it excludes a portion of the construction costs for reuse facilities from rate base." Id.

In reviewing the opinion, we find that the full prudently incurred cost of the reuse facilities, without any adjustment for used and useful, must be recovered through the utility's rates. The utility's prospective rates shall be adjusted accordingly.

B. Admitted Errors In Used And Useful Calculations

As stated previously, we used AADF in the numerator of the wastewater used and useful equation for the Beacon Hills, Holiday Haven, and Jungle Den facilities. After the Final Order was issued, we discovered that these three systems were permitted based on maximum month average daily flow (MMADF), and that the numerator should likewise reflect MMADF. Therefore, we confessed error on these three systems.

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For one system, Beacon Hills, although we stated that we used AADF, we actually did use MMADF. Therefore, the error was merely a scrivener's error and not an error in the calculation. Therefore, we find that there is no revenue change required for Beacon Hills. For Holiday Haven and Jungle Den, we have recalculated the used and useful percentages using MMADF, which results in an increase in the used and useful percentage and therefore an increase in revenues.

C. Equity Adjustment

In our Final Order, we reduced Florida Water's common equity in its capital structure by \$4.8 million. This adjustment was based on the testimony of OPC witness Dismukes, who stated that common equity should be reduced to reflect the reduction to 1996 net income caused by the refund mandated by Order No. PSC-95-1292-FOF-WS, issued October 19, 1995, in Docket No. 920199-WS. This order required Florida Water to refund approximately \$8.2 million, which would logically reduce net income and common equity during 1996.

However, Order No. PSC-95-1292-FOF-WS was reversed on appeal. Subsequent to that decision, we issued Order No. PSC-98-0143-FOF-WS, in Docket No. 920199-WS, which required no refunds or surcharges. An appeal of Order No. PSC-98-0143-FOF-WS is pending.

As we noted earlier, in its opinion on review of our Final Order, the Court concluded that we should revisit our decision to reduce the utility's investment in equity in light of the status of the ongoing litigation on this issue. Even if the Court ultimately rejects the decision to require no refunds and no surcharges, it would appear that the only other viable option is refunds with surcharges. In any event, the adjustment to equity is no longer appropriate. Therefore, we find it appropriate to remove the \$4.8 million reduction to common equity, and the cost of capital has been increased accordingly. Based on this adjustment, the utility is entitled to an additional \$195,251 in annual revenues.

D. Schedule No. 1

Schedule No. 1 is a calculation of the revenue impact of each of the remand adjustments. The schedule reflects the revenue requirements from the Final Order and the impact (revenue and percentage increases) of the different issues on remand. Lines 1-16 of Schedule No. 1 reflect the prospective revenue requirements.

The subtotal on line 8 indicates the revenue increase from the required adjustments on remand. The prospective revenue requirements have been increased to add back the 50-basis point reduction to the return on equity (ROE) that expired in September 1998 (two years from the implementation of the rates in the Final Order). The surcharge revenue requirements do not include the added back 50 basis points on ROE since this was not a Commission error.

V. REOPENING OF THE RECORD

Upon reviewing the Court's opinion and Section 120.68(7), Florida Statutes, we find that we may reopen the record and take additional evidence on which flows should be used in the numerator of the used and useful equation and on the applicability of the lot count methodology in mixed use areas.

We have considered the advantages and disadvantages of reopening the record. We find that the disadvantages to reopening the record are: 1) continued delay in resolution of the case; 2) uncertainty of the outcome on appeal; 3) cost of ongoing litigation; and 4) exposure of the customers to a growing surcharge amount.

However, by reopening the record, we have the opportunity to properly match the numerator and denominator flows in the used and useful equation in this case. Moreover, the revenues associated with the applicability of the lot count methodology equate to \$1,435,984 during the test year. Further, if our initial actions on these two issues can be supported by record evidence, the customers will not face additional surcharges. Reopening the record will also give us the opportunity to clarify our policy on these two issues so that no improper precedent will be set. Finally, the customer representatives who addressed us at the November 13, 1998 special agenda conference all requested that we reopen the record and conduct further proceedings for the two issues on which the Court gave us the discretion to do so.

Upon consideration, we find it appropriate to reopen the record for the limited purpose of taking testimony on: 1) what flows should be used in the numerator of the used and useful equation when the Florida Department of Environmental Protection (FDEP) states the denominator, the permitted capacity of the wastewater plant, based on AADF; and 2) the methodology for calculating the used and useful percentages for the water

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distribution and wastewater collection systems. We find that our decision to reopen the record in this case is consistent with our decision in the Florida Cities case, Docket No. 950387-WS. In that case, upon remand, we voted to reopen the record on the AADF issue. Our decision was per curiam affirmed on appeal. Florida Cities Water Co. v. FPSC, 705 So. 2d 620 (Fla. 1st DCA 1998).

A more extensive discussion on the AADF and lot count issues follows.

A. Use Of AADF in the Determination of Used and Useful

In our Final Order, we used AADF (based on FDEP permits) in calculating used and useful, as opposed to MMADF. Originally, the FDEP permitted wastewater treatment plants without designating whether the capacity was based on AADF, MMADF, or some other flow. We generally found that the FDEP permit was based upon MMADF and used that flow criteria in the numerator.

However, the FDEP permits issued for some of Florida Water's wastewater plants stated the permitted capacity in terms of AADF. Based on this change, we used AADF in the numerator. Other than the permit itself, there was no evidence in the record in this case on what flows should be used in the numerator of the used and useful fraction when the permit was issued based on AADF.

As previously stated, the Court reversed the portion of the Final Order which calculated the used and useful percentage using AADF in the numerator, citing a lack of sufficient record support and the prior decision in Florida Cities Water Co. v. FPSC, 705 So. 2d 620 (Fla. 1st DCA 1998). The Court viewed this as a Commission policy shift which, like the Florida Cities case, was unsupported by expert testimony, documentary opinion, or other evidence. Citing Section 120.68(7), Florida Statutes, the Court held that we had departed from the essential requirements of law, and that the Commission "must, on remand, give a reasonable explanation, if it can, supported by record evidence (which all parties must have an opportunity to address) as to why average daily flow in the peak month was ignored." Southern States Utils., Inc. v. FPSC, 714 So. 2d at 1055. The Court further stated that:

While we do not rule out the possibility that evidence can be adduced on remand to show that calculating a used and useful fraction by comparing average annual daily flows to plant capacity as stated on operating permits is

preferable to use the PSC's prior practice, we nevertheless conclude that remand for the taking of such evidence (if it exists) is necessary.

Id. at 1056.

B. Use Of Lot Count Methodology In Determining Used and Useful

In our Final Order, we applied the lot count methodology to determine the used and useful percentages for Florida Water's water transmission and distribution and wastewater collection lines for each of its service areas. This was a departure from the methodology used in previous Florida Water rate cases. In those instances, an equivalent residential connection (ERC) to ERC or ERC to lot comparison was used, which resulted in higher used and useful percentages for some systems.

The Court found that the evidence in this case does not support or explain our switch to the lot count method for evaluating systems serving mixed use areas. The Court noted that, in prior cases, we had determined that the lot count method was not appropriate for determining used and useful percentages of investment in distribution and collection systems serving mixed use areas. It concluded that:

For this policy shift, too, the PSC must give a reasonable explanation on remand and adduce supporting evidence, if it can, to justify a change in policy required by no rule or statute. That failing, the PSC should adhere to its prior practices in calculating used and useful percentages. . . serving mixed use areas.

Id. at 1057.

C. Consequences of Reopening the Record

We recognize that by reopening the record, the potential surcharge amount will continue to accrue. If the utility ultimately prevails on these two issues which we have scheduled for hearing, it will be entitled to collect a surcharge to recover the lost revenues. For these two issues, the potential surcharge period begins when the rates pursuant to the Final Order were implemented and ends when new rates are implemented correcting the errors (if it is determined that we erred). Therefore, we discussed a mechanism to address this concern. Specifically, we

considered the possibility of allowing the utility to implement a rate increase, pending the conclusion of the hearing, to reflect the difference in the used and useful methodologies at issue (AADF and lot count). At such time, the utility could have also implemented a surcharge for the difference in the rates that were approved by the Final Order and those necessary to reflect the utility's position on the AADF and lot count issues. Both the rate increase and the surcharge associated with the issues going to hearing would have been implemented subject to refund.

The customers at the November 9, 1998 Lecanto public meeting, arranged by Representative Argenziano and Citrus County officials, expressed dissatisfaction with this mechanism, preferring to take their chances on additional future surcharges. This view was also shared by the customers or their representatives at our agenda conferences. All parties understood that interest would continue to accrue on those monies should the utility prevail on these two issues. After hearing from the customers, we decline to implement this mechanism.

VI. CALCULATION OF PROSPECTIVE RATES

We have recalculated the appropriate rates to be applied on a prospective basis, including corrections for the nondiscretionary issues which were reversed on appeal and for which we confessed error. Recalculating the rates using these revised revenue requirements and employing the capband rate structure, which was upheld by the Court, results in the rates for each service area that are shown on Water Schedule No. 2 and Wastewater Schedule No. 2.

We note that recalculating the rates using the capband rate structure applied to the new revenue requirements has produced a different grouping for bands and has affected the number of capped systems. A comparison of which service areas were contained in the water and wastewater bands in the Final Order rates and those in this Order are provided in Water Schedule No. 3 and Wastewater Schedule No. 3. Because of the change in revenue requirement for each facility, a shift in bands was inevitable.

The capband rate structure is a variation of the modified stand alone rate structure. Under the modified stand alone rate structure, a stand alone rate for each service area is first calculated. Using these stand alone rates, bills at 10,000 gallons for water and 6,000 gallons for wastewater are then compared to an

affordability benchmark of \$52 for water service and \$65 for wastewater service. The rates of all service areas whose stand alone rates would produce a bill greater than these benchmarks are then recalculated such that the resulting bills would be equal to the benchmarks. This creates a revenue deficiency for the "capped" service areas which is allocated among the remaining facilities. The last step of the modified stand alone rate structure is the calculation of individual rates for all of those service areas not capped. The capband rate structure differs from the modified stand alone rate structure only in the mechanics of this last step. Under capband, rather than calculating a separate rate for each of these service areas, the remaining facilities are grouped by similar cost and a uniform rate is calculated for each group (or band). To approximate similar cost, we used a bill at 10,000 gallons for water service and 6,000 gallons for wastewater service, which is the same threshold used to establish the capped or benchmark bills. The bands are set at natural breaks designed to group homogeneous facilities.

Because this capband rate structure was upheld by the Court on appeal, in calculating rates based on the new revenue requirement, we have strictly adhered to the capband methodology described above. In our opinion, to do otherwise would be a change in rate structure and could be subject to a subsequent appeal.

In calculating the appropriate rates, we went through all the steps described above using the revised revenue requirement, including calculating individual system rates, capping at the benchmark bills, spreading the revenue deficiency to all remaining service areas, grouping the remaining facilities by similar costs, and finally setting uniform rates within the bands. This process ensures that we are not changing rate structure in any way from that upheld by the Court. Inherent in this conclusion is that the capband methodology is what was upheld by the Court, and not the number of bands created or which service areas were contained in any given band. We believe this methodology is the only way to maintain the integrity of our initial decision on rate structure as well as the integrity and spirit of the Court's decision. In effect, these are the rates that we would have approved had we not made any errors in our original decision.

Florida Water has had several rate changes since the final rates in this case were implemented in September, 1996. These changes include: several statutory four-year rate reductions, two indexes, and the elimination of the 50 basis point reduction in the

return on equity. The four-year rate reductions correspond to the elimination of rate case expense for Dockets Nos. 920655-WS, 920199-WS and 970083-WS, and were calculated consistent with the methodology approved by Order No. PSC-97-0284-FOF-WS, issued March 12, 1997. Also, the utility implemented price indexes in 1997 and 1998, which were applied consistent with the methodology approved in the Final Order in this case. Further, the 50-basis point adjustment to return on equity which we made in this case expired in September, 1998, and the utility filed tariffs to remove this adjustment.

As indicated by Order No. PSC-97-0374-FOF-WS, issued April 7, 1997, we used a different mathematical methodology to calculate the wastewater gallonage charge than the one used by the utility. However, the results are exactly the same. The wastewater gallonage charges shown on Wastewater Schedule No. 2 are the basic gallonage charges for each service area, which represent an average wastewater gallonage charge for illustrative purposes. These average charges will be differentiated by customer class. The actual gallonage charges will be determined by Florida Water. This was addressed in Marco, et. al's, motion for reconsideration of the Final Order.

The Court reversed our Final Order on three issues for which we must correct the errors on remand and for which we have no discretion to reopen the record. Again, these three issues are the used and useful adjustment for reuse facilities, the equity adjustment, and the admitted errors. The prospective rates for these nondiscretionary items shall be implemented immediately. To do otherwise would cause the surcharge liabilities to continue to grow. Further, in the event that it is determined that our initial decision on the discretionary items (AADF and lot count) was correct, no additional surcharge liabilities will be applicable.

The utility shall submit a proposed customer notice and tariffs consistent with our decision herein for our staff's approval. Once staff has verified that the rates contained in the revised tariff sheets and the information contained in the notice are consistent with our vote, our staff will administratively approve the customer notice and the tariffs.

The approved rates shall be effective for service rendered on or after the stamped approval date on the tariff sheets pursuant to Rule 25-30.475(1), Florida Administrative Code. The rates shall not be implemented until proper notice has been received by the

customers. The notice shall be approved by our staff prior to its mailing to the customers. The utility shall provide proof of the date notice was given within 10 days after the date of notice.

VII. SURCHARGES

A. Applicability

The issue of surcharge arises in this case based on the holdings in GTE Florida Inc. v. Clark, 668 So. 2d 971 (Fla. 1996), and Southern States Utils., Inc. v. FPSC, 704 So. 2d 555 (Fla. 1st DCA 1997). In GTE Florida Inc. v. Deason, 642 So.2d 545 (Fla. 1994), the Supreme Court reversed in part and affirmed in part a prior Commission order which denied GTE recovery of certain costs which the Court found to be clearly recoverable and for which it was an abuse of discretion for us to deny recovery. On remand, we only allowed recovery of the disputed expenses on a prospective basis beginning nine months after the mandate issued. GTE appealed this decision.

In GTE Florida Inc. v. Clark, the Supreme Court again reversed our order and mandated that GTE be allowed to recover, through a surcharge, its erroneously disallowed expenses from the date the erroneous order was issued. In so holding, the Court viewed "utility ratemaking as a matter of fairness. Equity requires that both ratepayers and utilities be treated in a similar manner." 668 So. 2d at 972. Where an erroneous rate order is entered, "[i]t would clearly be inequitable for either utilities or ratepayers to benefit, thereby receiving a windfall, from an erroneous PSC order." Id. at 973. The surcharge sanctioned by the Court was "to allow GTE to recover costs already expended that should have been lawfully recoverable in the PSC's first order." Id. In Southern States Utils., Inc. v. FPSC, 704 So. 2d 555 (Fla. 1st DCA 1997), the Court subsequently reaffirmed the equitable underpinnings enunciated in GTE Florida Inc. v. Clark.

As discussed above, the Court specifically reversed our Final Order on three issues and remanded two other issues for further disposition, citing inadequate record support. For those two issues where there was inadequate record support, we have voted to reopen the record. Because the outcome on these two issues will only be determined after an evidentiary hearing, the utility, at this time, is not entitled to increased rates or a surcharge on these two issues.

However, as previously noted, for three issues (used and useful adjustment for reuse facilities, the equity adjustment, and admitted errors), there is no discretion and we must merely correct the errors. Because revenues were erroneously withheld, we find that the holdings in GTE Florida Inc. v. Clark and Southern States Utils., Inc. v. FPSC, 704 So. 2d 555 (Fla. 1st DCA 1997), require that we allow the utility to collect a surcharge for these errors. The surcharge shall be calculated for the period beginning from the date the rates containing the errors were implemented until the date the corrected rates are implemented. Because the Final Order rates were implemented in September, 1996, the period of time to which the surcharge applies is approximately twenty-eight months.

Pursuant to GTE Florida Inc. v. Clark, the surcharges shall be administered with the same standard of care afforded to refunds, and no customers added after the implementation of the prospective rates shall be required to pay a surcharge. Although prospective rates shall be calculated using the capband rate structure methodology, we do not believe that we are similarly constrained in calculating surcharge rates.

The amount of the surcharge calculated to be due for these three nondiscretionary issues is estimated to be \$357,656 for water and \$2,130,192 for wastewater as of December 1998, not including interest. However, the actual amount due shall be calculated by Florida Water. This amount is the difference in the calculated rates and the rates implemented from the Final Order applied to actual billing determinants for the period that the incorrect rates were in effect.

B. Surcharge Associated With Nondiscretionary Issues

As stated earlier, at the November 13, 1998 special agenda conference, we considered whether the surcharges created by the three nondiscretionary issues should be combined with potential surcharges relating to the discretionary issues. Our staff's recommendation at that time was to implement the combined surcharges as soon as possible in an effort to stop the accrual of principal and interest on the nondiscretionary issues and to create a scenario whereby no customer would be expected to pay more surcharges after the resolution of the discretionary issues. The portion of the surcharge attributable to the discretionary issues, to be decided at hearing, would be subject to refund with interest. The goal was to create a situation whereby once post-hearing rates were in place, there would be no additional surcharges.

As stated in an earlier portion of this Order, customers expressed dissatisfaction with this approach, preferring to take their chances on additional future surcharges. We agree with them and deny our staff's recommendation relating to the potential surcharges associated with the discretionary issues that will be subject to rehearing. This vote effectively bifurcates the surcharge issue into those surcharges related to the nondiscretionary matters and potential surcharges associated with the discretionary hearing issues.

At the November 13, 1998 special agenda conference, we voted to implement the prospective rate increases associated with the nondiscretionary issues only. There was much discussion regarding the mechanics and implementation of the surcharge associated with the nondiscretionary issues. At the November 13, 1998 special agenda conference, our staff pointed out that due to the characteristics of the capband rate structure, some customers would experience a rate decrease as a result of the impacts associated with the nondiscretionary issues if the surcharge were to be calculated using the capband rate structure. Under this methodology, the nature of the capband rate structure would lead to a refund scenario for some systems while most systems would receive a surcharge. We expressed concern over the uncertainty of the impacts and directed our staff to further investigate surcharge options.

C. Legal Considerations

The surcharge methodology to be used was not at issue at hearing and was therefore not brought for review to the Court. We are taking action on this issue now for the first time in this docket. Because our decision on which surcharge option to require the utility to implement will affect the specific amount due from the customers, it will necessarily affect the substantial interests of the customers. Therefore, our decision on which methodology shall be used to calculate the surcharge in this case shall be issued as proposed agency action. Consistent with GTE Florida Inc. v. Clark, under any surcharge option, no customer shall be subjected to a surcharge unless that customer received service during the period of time in which the incorrect rates were in place.

D. Surcharge Options for Nondiscretionary Issues

It appears to us that we must approve a surcharge method which is as fair as is practicable and permitted by the facts and complexity of this case. We find that we have flexibility in the case to administer surcharges in any equitable manner that the facts will permit. As stated above, at the November 13, 1998 special agenda conference, we directed our staff to explore the possible options for calculating the nondiscretionary surcharges. The following options were identified:

1. Utilization of capband rate structure
2. Percentage Methodology
 - (a) Percentage to all systems below the cap based on individual system capband revenue requirement
 - (b) Uniform percentage to all systems below the cap
3. Allocation on the basis of Gallons or ERCs
 - (a) To all systems below the cap
 - (b) To all systems including those capped

1. Surcharge Using the Capband Rate Structure

The first option is a strict adherence to the capband rate structure. This method calculates surcharges using the capband rate structure with the nondiscretionary issues. This is done as though we had the benefit of the Court's ruling on revenue requirement at the time we made our decision on the case. In recalculating rates, we went back in time and attempted to recreate what the rates would have been. This was the method we used in calculating prospective rates.

We find that there is one significant disadvantage in implementing surcharges using this methodology, which is that it creates a situation where there will be both surcharges and refunds. This situation is created by the movement of systems between the bands in response to the change in costs. Since the Commission-approved (and Court upheld) capband rate structure contains cross-system subsidies, the increase in revenue requirement as a result of the remand decision has the result of some systems experiencing rate decreases although most systems

experience rate increases. Water Schedule No. 3 and Wastewater Schedule No. 3 show the water and wastewater bands from the Final Order in this rate case and those resulting from the Category I remand increases.

We have further analyzed this anomaly, and we find that if we allow the utility to implement the surcharge now, there is the potential that customers receiving refunds for the nondiscretionary items may be required to later pay surcharges for the discretionary items. The reverse is also true, where some systems may have to pay surcharges now and receive a refund later. Not only would implementing surcharges using this methodology create extreme confusion on the customers' behalf, it would also create an accounting nightmare for the utility.

One further disadvantage of implementing surcharges using this methodology is that it is extremely complicated and confusing. It is complicated in that the utility would be required to go back and recalculate each affected customer's bill for the surcharge period. To explain this process results in confusion on the part of customers. Also, it will be further complicated and confusing if the discretionary items result in further surcharges and/or refunds after rehearing on these items.

One positive aspect of this surcharge methodology is that it results in an accurate calculation of the appropriate surcharge for each customer. However, this is only true if the utility is able to collect the surcharge from each customer that was on line during the time the incorrect rates were in effect. Because many customers may have left and the utility may not be able to collect the amount due, we may have to devise some additional method to keep the utility whole. Based on the above, we reject this method of calculating surcharges.

2. Surcharge Using Percentage Methodologies

One variation of surcharge calculations is the percentage methodology. There are several variations to explore in this methodology. However they all share the common properties of being easily calculated and applied. Regardless of which percentage methodology is employed, the resulting percentages would be applied to each affected customer's bills during the period of time they were customers.

The first variation of this percentage methodology is to apply a percentage to each system below the cap. This is accomplished by comparing the capband revenue requirement of each system from the Final Order and from the nondiscretionary items. The capband revenue requirement is the revenue requirement assigned to each system after the capped systems' rates have been calculated. This revenue requirement includes revenues shifted from the capped systems. Once this comparison is made, a percentage is calculated for each system. Although this ensures that the capped systems receive no surcharges, it creates a situation where there is a different percentage applied to systems within one band. We explored the possibility of calculating one percentage for each band; however, this calculation is impossible due to the shifting of systems.

The second variation of this percentage methodology is to apply one percentage to all systems below the cap. This would ensure that the capped systems do not receive a surcharge and would also ensure that the same percentage would be applied to all systems within bands.

The third variation of the percentage methodology is to apply a straight percentage to all of the utility's systems. This would be the easiest and most straightforward method and would apply evenly to all affected customers' bills including capped systems.

3. Surcharges Using ERCs or Gallonage Methodologies

Other methodologies relate to calculating the surcharges based upon ERCs or gallonage. These methodologies are analogous to the above percentage methods, but are applied through either base facility surcharges or gallonage surcharges during the affected period. The gallonage and base facility surcharges can be calculated to include or exclude the capped systems, as discussed below.

The first of these methods calculates a gallonage surcharge to be applied to the systems below the cap. The difference in the capband revenue requirements, described above, is spread over the gallons of the water and wastewater systems below the cap. This gallonage surcharge is then applied to gallons used during the affected period. Similar to the percentage methodology addressed above, this ensures that the capped systems receive no surcharges, but it creates a situation where there is a different gallonage surcharge being applied to systems within one band. Also similar

to the method above, we explored the possibility of calculating one gallonage surcharge for each band; however, this calculation is impossible due to the shifting of systems.

A variation of the gallonage methodology is to calculate one gallonage surcharge to be applied across the board to all systems. One benefit of this would be that it is easy and straightforward. This method would apply evenly to all affected customers' usage including capped systems.

The next methodology calculates base facility surcharges to be applied to the systems below the cap. The difference in the capband revenue requirements, described above, is spread over the factored ERCs of the water and wastewater systems under the cap. This base facility surcharge is then applied, by meter size, to affected customers for the period they were utility customers. This method is shown on Water Schedule No. 4 and Wastewater Schedule No. 4. Similar to the methodology addressed above, this ensures that the capped systems receive no surcharges, but it creates a situation where there is a different base facility surcharge being applied to systems within one band. Also similar to the method above, we explored the possibility of calculating one base facility surcharge for each band; however, this calculation is impossible due to the shifting of systems.

4. Commission-Approved Surcharge Methodology

The methodology which we hereby approve is a variation of the base facility surcharge methodology. This variation is used to calculate one base facility surcharge to be applied across the board to all systems. This base facility surcharge is then applied, by meter size, to affected customers for the period they were utility customers. In this way, the surcharges will be apportioned in such a manner that each affected customer will be held responsible for his or her pro-rata share. One benefit of this is that it is also easy and straightforward. However, this also ignores the rate structure and will apply evenly to all affected customers, including capped systems. The surcharge shall be accomplished by applying the base facility surcharge shown as the "Total," at the bottom of Water Schedule No. 4 and Wastewater Schedule No. 4 to all customers, regardless of caps.

As shown by these totals, by using this methodology, an affected residential (5/8 x 3/4 inch meter) water customer faces a potential liability of \$.12 per month, or a total of \$3.24 for a

27-month period. An affected residential wastewater customer faces a potential liability of \$1.53 per month, or a total of \$41.31 for a 27-month period. It should be noted, however, that these total surcharge amounts are estimates and do not take into consideration the liability created from customers who have left the utility systems, or interest.

We note that by our past decision in GTE Florida Inc. v. Clark, we allowed the utility to recover the amount of revenue deficiencies due to customer attrition from the affected customers who were left remaining as of the date of the new rate implementation and who were customers during the period of time in which the incorrect rates were in place. Nevertheless, because the attrition rate is lower in this case, and the surcharge amount is higher, we find it appropriate to require Florida Water to use its best business judgment to expend a reasonable amount of effort and expense to locate the prior customers who were customers during the time the incorrect rates were in place and to collect these funds from them in the amount of their individual liabilities. To the degree the utility is unable to collect the surcharge owing from these prior customers, the utility may petition us for a mechanism to recover the uncollectible amount.

We do not possess the information necessary to identify the impacts of the surcharge on an individual customer. Only the utility has the necessary data to determine the exact amount of surcharges for individual customers. Therefore, the utility is hereby directed to provide to the Commission the calculations of the surcharges to be applied to the affected customers within thirty days of the implementation date of the prospective rate increase.

For water-only customers who were customers during the time the incorrect rates were in effect, the utility shall collect the portion of these funds that are owing from those customers as a one-time charge. For wastewater-only customers and for customers who receive both water and wastewater service, the utility shall collect the portion of these funds that are owing from those customers, who were customers during the time the incorrect rates were in effect, by way of a six-month payment plan, with these customers paying 1/6 of their liability, plus interest and finance charges, per month for a period of six months.

A benefit of this method is that the surcharge will be collected expeditiously and in an efficient manner, thereby

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eliminating the effect of attrition of additional customers and the continued accrual of interest.

Based on our decision above, Florida Water shall submit tariffs containing the amount of the monthly base facility surcharge within 30 days from the effective date of the prospective rate increase. Pursuant to Section 367.091(2), Florida Statutes, "[e]ach utility's rates, charges, and customer service policies must be contained in a tariff approved by and on file with the commission." Although the statute does not specifically refer to surcharges, we find that surcharges are analogous to charges. Therefore, tariffs must be approved for any surcharges which would apply to affected customers.

The approved surcharges shall be effective for service rendered on or after the stamped approval date on the tariff sheets pursuant to Rule 25-30.475(1), Florida Administrative Code. The utility shall submit a proposed customer notice consistent with our decision for our staff's approval within 30 days from the implementation date of the prospective rate increase. The surcharges shall not be implemented until the approved notice has been received by the customers. The utility shall provide proof of the date notice was given within 10 days after the date of notice. If protested, the issue of what action should be taken with regard to surcharges shall be made an issue in the scheduled remand hearing.

VIII. ITEMS PENDING FINAL HEARING

Because we have voted to reopen the record and hold another evidentiary hearing to resolve the remaining two issues on remand from the Court, we cannot determine the final amounts of rate base, depreciation expense, property taxes, regulatory assessment fees and income taxes, which are components of the revenue requirement. Also as a direct result, service rates to customers, including final surcharges, may change. Interim refunds and AFPI charges and refunds shall not be considered at this time either. These items shall be addressed at the time we make our decision after the hearing.

Based on the foregoing, it is

ORDERED by the Florida Public Service Commission that the petition to intervene filed by the City of Marco Island is granted to the extent set forth in the body of this Order. It is further

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ORDERED that the request of the Moorings and Moorings Homeowners Association to intervene is granted. It is further

ORDERED that all parties to this proceeding shall furnish copies of all testimony, exhibits, pleadings and other documents which may hereafter be filed in this proceeding to John R. Jenkins, Esquire, Rose, Sundstrom and Bentley, LLP, 2548 Blairstone Pines Drive, Tallahassee, Florida, 32301 (representing the City of Marco Island), and Charles G. Stephens, Esquire, 1400 Prudential Drive, Suite 4, Jacksonville, Florida 32207 (representing the Moorings and the Moorings Homeowners Association). It is further

ORDERED that the offers of settlement are rejected as set forth in the body of this Order. It is further

ORDERED that Florida Water Services Corporation is authorized to implement increased rates as set forth on Water and Wastewater Schedule No. 2 and in the manner set forth in the body of this Order. It is further

ORDERED that the schedules attached to this Order are incorporated herein by reference. It is further

ORDERED that Florida Water Services Corporation shall file revised tariff sheets as set forth in the body of this Order, and the approved rates shall be effective for service rendered on or after the stamped approval date on the tariff sheets pursuant to Rule 25-30.475(1), Florida Administrative Code. It is further

ORDERED that the rates shall not be implemented until proper notice has been received by the customers and the notice shall be approved by our staff prior to its mailing to the customers. It is further

ORDERED that Florida Water Services Corporation shall provide proof of the date notice was given within 10 days after the date of notice. It is further

ORDERED that the record in this proceeding shall be reopened to take additional evidence on the use of the lot count methodology in mixed use areas and the use of annual average daily flows in the numerator of the used and useful equation. It is further

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ORDERED that Florida Water Services Corporation is authorized to implement a surcharge as set forth in the body of this Order for the purposes set forth on pages 19-20 of this Order. It is further

ORDERED that the provisions of this Order authorizing the collection of surcharges is issued as proposed agency action and shall become final and effective unless an appropriate petition, in the form provided by Rule 28-106.201, Florida Administrative Code, is received by the Director, Division of Records and Reporting, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, by the close of business on the date set forth in the "Notice of Further Proceedings or Judicial Review" attached hereto. It is further

ORDERED that if protested, the issue of what action should be taken with regard to the collection of surcharges shall be made an issue in the scheduled remand hearing. It is further

ORDERED that Florida Water Services Corporation shall provide the calculations of the surcharges to be applied to the affected customers within thirty days from the implementation date of the prospective rate increase. It is further

ORDERED that Florida Water Services Corporation shall file revised tariff sheets containing the amount of the monthly base facility surcharge within 30 days from the effective date of the prospective rate increase. It is further

ORDERED that Florida Water Services Corporation shall submit a notice addressing the surcharge consistent with our decision herein for our staff's approval within 30 days from the implementation date of the prospective rate increase. It is further

ORDERED that the approved surcharges shall be effective for service rendered on or after the stamped approval date on the tariff sheets pursuant to Rule 25-30.475, Florida Administrative Code. It is further

ORDERED that the surcharges shall not be implemented until the notice has been received by the customers. It is further

ORDERED that Florida Water Services Corporation shall provide proof of the date notice of the surcharges was given within 10 days after the date of notice. It is further

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ORDERED that Florida Water Services Corporation shall use its best business judgment to expend a reasonable amount of effort and expense to locate the prior customers who were customers during the time the incorrect rates were in place and to collect these funds from them in the amount of their individual liabilities. It is further

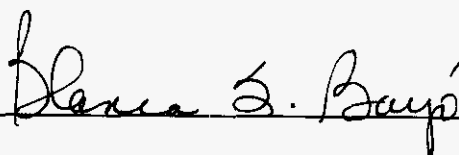
ORDERED that for water-only customers who were customers during the time the incorrect rates were in effect, the utility shall collect the portion of these funds that are owing from those customers as a one-time charge. It is further

ORDERED that for wastewater-only customers and for customers who receive both water and wastewater service, the utility shall collect the portion of these funds that are owing from those customers who were customers during the time the incorrect rates were in effect, by way of a six-month payment plan, with these customers paying 1/6 of their liability, plus interest and finance charges, per month for a period of six months.

ORDERED that to the degree Florida Water Services Corporation is unable to collect the surcharge owing from these prior customers, the utility may petition us for a mechanism to recover the uncollectible amount. It is further

ORDERED that this docket shall remain open pending final disposition of the remand.

By ORDER of the Florida Public Service Commission this 15th day of January, 1999.



BLANCA S. BAYÓ, Director
Division of Records and Reporting

(S E A L)

RRJ/RG

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Chairman Julia L. Johnson dissents, as set forth below:

My fundamental concern is that a surcharge must be assessed for water and wastewater services already consumed. The customers did not have prior notice that due to Commission error, they would eventually pay a higher rate for services they have received in the past. In my opinion, the assessment of surcharges, in concept, violates fundamental, forward-looking principles of the regulatory ratemaking process. Nevertheless, I agree that this is what is required by GTE Florida Inc. v. Clark.

That said, I would have accepted the utility's revised settlement offer to dispose of this matter, as amended during the discussion at the November 13, 1998, agenda conference to remove the provision requiring the closure of the gain on sale docket. Among other things, the utility volunteered to collect a \$4.7 million surcharge, \$2.3 million less than the approximate \$7 million to which it is entitled. In lieu of assessing a surcharge, the utility proposed to create a regulatory asset to recover this additional revenue over a five year period. I believe that such a mechanism would have mitigated the impact of the surcharge on the customers. Moreover, had we accepted this solution and adopted it as our own, the surcharge for the discretionary issues would not have continued to accrue pending resolution of the matter through hearing and a potential appeal, and the future costs and rate case expense associated with reopening the record would have been saved. I believe this would have been a fair and equitable solution on remand and that it would have been in the best interests of the customers for us to have adopted it.

Nevertheless, given the majority's decision to reopen the record, to avoid a subsequent surcharge situation, I would have allowed the utility to collect the revenues associated with the discretionary issues, subject to refund, pending the outcome of the hearing.

Further, regarding the collection of surcharges on the nondiscretionary issues, I would not have required the utility to attempt to collect any such surcharges of less than \$10 from prior customers who were customers during the surcharge period. I believe that it is per se unreasonable and cost-ineffective for the utility to be required to collect less than \$10 from prior customers. My concern is that the costs which the utility will incur in collecting these funds will increase the overall cost of service to the customers. This creates a bureaucratic and

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burdensome process that will unnecessarily increase the amount of money that customers will be required to pay.

I would have allowed the revenues associated with such surcharges of less than \$10 to be recovered through the creation of a regulatory asset. I believe that this methodology comports with the GTE Florida Inc. v. Clark decision, wherein the Florida Supreme Court recognized that no procedure could perfectly account for the transient nature of customers, and envisioned that the surcharge could be administered with the same standard of care afforded to refunds. In refund situations, when a utility is not able to make refunds to certain customers, we require the utility to increase contributions in aid of construction by the amount that it was unable to refund. Similarly, when the utility is unable to collect a surcharge, I believe that an adjustment, i.e., the creation of a regulatory asset, is required. In this manner, the utility would be allowed to recover the revenues to which it is entitled. Such a mechanism would also accord with the directive of the GTE Florida Inc. v. Clark Court that no new customers should be surcharged.

Commissioner Joe Garcia dissents from the decision to reject the utility's revised settlement offer -- as amended during the discussion at the November 13, 1998, special agenda conference -- which included the removal of the provision requiring the closure of the gain on sale docket.

Commissioner Garcia also dissents from the decision to decline to collect revenues associated with the discretionary issues, subject to refund, pending the outcome of the hearing.

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.569(1), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

As identified in the body of this order, our action concerning surcharges is preliminary in nature. Any person whose substantial

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interests are affected by the action proposed by this order may file a petition for a formal proceeding, in the form provided by Rule 28-106.201, Florida Administrative Code. This petition must be received by the Director, Division of Records and Reporting, at 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, by the close of business on February 15, 1999. If such a petition is filed, mediation may be available on a case-by-case basis. If mediation is conducted, it does not affect a substantially interested person's right to a hearing. In the absence of such a petition, this order shall become effective on the date subsequent to the above date.

Any objection or protest filed in this docket before the issuance date of this order is considered abandoned unless it satisfies the foregoing conditions and is renewed within the specified protest period.

If the relevant portion of this order becomes final and effective on the date described above, any party adversely affected may request judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or by the First District Court of Appeal in the case of a water or wastewater utility by filing a notice of appeal with the Director, Division of Records and Reporting and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days of the effective date of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900(a), Florida Rules of Appellate Procedure.

Any party adversely affected by the Commission's final action in this matter may request: (1) reconsideration of the decision by filing a motion for reconsideration with the Director, Division of Records and Reporting within fifteen (15) days of the issuance of this order in the form prescribed by Rule 25-22.060, Florida Administrative Code; or (2) judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or the First District Court of Appeal in the case of a water or wastewater utility by filing a notice of appeal with the Director, Division of Records and Reporting and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days after the issuance of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900(a), Florida Rules of Appellate Procedure.

Southern States Utilities, Inc.
Summary of Change in Revenue For Remand Issues
Test Year Ended December 31, 1996

Docket No. 950495-WS
Schedule No. 1

<u>PROSPECTIVE REVENUE REQUIREMENTS</u>	<u>Water</u>	<u>Wastewater</u>	<u>Total</u>
1 Final Order Revenue Requirements	\$33,389,617	\$24,701,470	\$58,091,087
2 Correct for Equity Adjustment Used & Useful Errors and Reuse - Category 1	\$33,777,819	\$25,803,052	\$59,580,871
3 \$ Increase	\$388,202	\$1,101,582	\$1,489,784
4 % Increase	1.16%	4.46%	2.56%
5 TOTAL REQUIRED \$ INCREASE ABOVE FINAL ORDER	\$388,202	\$1,101,582	\$1,489,784
% Increase	1.16%	4.46%	2.56%
6 MMADF	\$33,777,819	\$26,270,023	\$60,047,842
7 \$ Increase	\$0	\$466,971	\$466,971
8 % Increase	0.00%	1.81%	0.78%
9 Lots Count to Lots to ERCs - Category 2	\$34,713,497	\$26,798,989	\$61,512,486
10 \$ Increase	\$935,678	\$528,966	\$1,464,644
11 % Increase	2.77%	2.01%	2.44%
12 MAXIMUM POTENTIAL \$ INCREASE ABOVE FINAL ORDER	\$1,323,880	\$2,097,519	\$3,421,399
13 Total % Increase	3.96%	8.49%	5.89%
 SURCHARGE REVENUE REQUIREMENTS (The amounts below include the 50 basis pt. reduction on ROE from Final Order)			
14 Final Order Revenue Requirements	\$33,389,617	\$24,701,470	\$58,091,087
Corrected for Equity Adj. for Refund, U/U Errors & Reuse			
15 Surcharge Revenue Requirement	\$33,548,570	\$25,652,413	\$59,200,983
16 Annual Surcharge Revenue (Line 15-14)	\$158,953	\$950,943	\$1,109,896
17 Time Frame: 2 years	2	2	2
18 Estimated Surcharge for Equity Adj., U/U Errors & Reuse	\$317,906	\$1,901,886	\$2,219,792
19 MMADF & Lots to ERCs (Combined)			
20 Surcharge Revenue Requirement	\$34,353,099	\$26,620,508	\$60,973,607
21 Incremental Annual Surcharge Revenue (Line 20-15)	\$804,529	\$968,095	\$1,772,624
22 Time Frame: 2 years	2	2	2
23 Estimated Total Incremental Surcharge	\$1,609,058	\$1,936,190	\$3,545,248
24 Total Potential Surcharge for 2 Years	\$1,926,964	\$3,838,076	\$5,765,040

SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS
SCHEDULE OF WATER RATES
 NOTE: \$52 cap at 10,000 gallons

Water Schedule 2

Water Service Areas	Rates with Admissions of Error and Reversal		Rates with 4 yr. Rate Reductions & 1997 Index		Errors & Reversals Prospective Rates (with 1998 Index)	
	BFC	Gallonge	BFC	Gallonge	BFC	Gallonge
	Amelia Island	\$4.93	\$1.03	\$4.93	\$1.03	\$4.97
Apache Shores	\$5.80	\$4.62	\$5.79	\$4.61	\$5.84	\$4.65
Apple Valley	\$7.44	\$1.54	\$7.47	\$1.55	\$7.54	\$1.56
Bay Lake Estates	\$17.60	\$3.44	\$17.67	\$3.45	\$17.83	\$3.48
Beacon Hills	\$7.44	\$1.54	\$7.47	\$1.55	\$7.54	\$1.56
Beecher's Point	\$14.90	\$3.71	\$15.02	\$3.74	\$15.15	\$3.77
Buenaventura Lakes	\$7.44	\$1.54	\$7.47	\$1.55	\$7.54	\$1.56
Burnt Store	\$13.80	\$3.82	\$13.91	\$3.85	\$14.03	\$3.88
Carlton Village	\$17.10	\$3.49	\$17.18	\$3.51	\$17.33	\$3.54
Chuluota	\$9.50	\$3.57	\$9.53	\$3.58	\$9.62	\$3.61
Citrus Park	\$9.15	\$1.99	\$9.15	\$1.99	\$9.23	\$2.01
Citrus Springs	\$7.44	\$1.54	\$7.47	\$1.55	\$7.54	\$1.56
Crystal River High.	\$15.01	\$2.50	\$15.06	\$2.51	\$15.20	\$2.53
Daetwyler Shores	\$9.83	\$2.71	\$9.83	\$2.71	\$9.92	\$2.73
Deep Creek	\$13.50	\$3.85	\$13.63	\$3.89	\$13.75	\$3.92
Deltona	\$7.10	\$1.21	\$7.07	\$1.21	\$7.13	\$1.22
Dol Ray Manor	\$15.01	\$2.50	\$15.06	\$2.51	\$15.20	\$2.53
Druid Hills	\$9.15	\$1.99	\$9.15	\$1.99	\$9.23	\$2.01
East Lake Harris Est.	\$7.80	\$4.42	\$7.83	\$4.44	\$7.90	\$4.48
Fern Park	\$9.83	\$2.71	\$9.83	\$2.71	\$9.92	\$2.73
Fern Terrace	\$9.83	\$2.71	\$9.83	\$2.71	\$9.92	\$2.73
Fisherman's Haven	\$9.15	\$1.99	\$9.15	\$1.99	\$9.23	\$2.01
Fountains	\$17.20	\$3.48	\$17.33	\$3.51	\$17.49	\$3.54
Fox Run	\$18.60	\$3.34	\$18.72	\$3.36	\$18.89	\$3.39
Friendly Center	\$14.50	\$3.75	\$14.53	\$3.76	\$14.66	\$3.79
Geneva Lake Est.	\$9.15	\$1.99	\$9.15	\$1.99	\$9.23	\$2.01
Golden Terrace	\$9.30	\$4.27	\$9.32	\$4.28	\$9.40	\$4.32
Gospel Island Est.	\$16.20	\$3.58	\$16.31	\$3.60	\$16.46	\$3.63
Grand Terrace	\$9.15	\$1.99	\$9.15	\$1.99	\$9.23	\$2.01
Harmony Homes	\$19.20	\$3.28	\$19.28	\$3.29	\$19.45	\$3.32
Hermits Cove	\$8.70	\$4.33	\$8.72	\$4.34	\$8.80	\$4.38
Hobby Hills	\$9.15	\$1.99	\$9.15	\$1.99	\$9.23	\$2.01
Holiday Haven	\$9.50	\$4.25	\$9.51	\$4.25	\$9.60	\$4.29
Holiday Heights	\$19.10	\$3.29	\$19.18	\$3.30	\$19.35	\$3.33
Imperial Mobile Terr.	\$9.83	\$2.71	\$9.83	\$2.71	\$9.92	\$2.73
Intercession City	\$21.81	\$2.73	\$21.88	\$2.74	\$22.08	\$2.76
Interlachen Lake Est./Park Manor	\$9.50	\$3.57	\$9.53	\$3.58	\$9.62	\$3.61
Jungle Den	\$6.00	\$4.60	\$5.98	\$4.59	\$6.03	\$4.63
Keystone Club Est.	\$15.01	\$2.50	\$15.06	\$2.51	\$15.20	\$2.53
Keystone Heights	\$9.15	\$1.99	\$9.15	\$1.99	\$9.23	\$2.01
Kingswood	\$9.83	\$2.71	\$9.83	\$2.71	\$9.92	\$2.73
Lake Ajay Est.	\$23.70	\$2.83	\$23.86	\$2.85	\$24.07	\$2.88
Lake Brantley	\$17.60	\$3.44	\$17.69	\$3.46	\$17.85	\$3.49
Lake Conway Park	\$15.01	\$2.50	\$15.06	\$2.51	\$15.20	\$2.53
Lake Harriet Est.	\$9.15	\$1.99	\$9.15	\$1.99	\$9.23	\$2.01
Lakeside	\$16.40	\$3.56	\$16.56	\$3.59	\$16.71	\$3.62
Lakeview Villas	\$13.70	\$3.83	\$13.77	\$3.85	\$13.89	\$3.88
Lehigh	\$9.50	\$3.57	\$9.53	\$3.58	\$9.62	\$3.61
Leilani Heights	\$9.15	\$1.99	\$9.24	\$2.01	\$9.32	\$2.03
Leisure Lakes	\$7.40	\$4.46	\$7.40	\$4.46	\$7.47	\$4.50
Marco Island	\$21.81	\$2.73	\$21.87	\$2.74	\$22.07	\$2.76
Marco Shores	\$12.30	\$3.97	\$12.39	\$4.00	\$12.50	\$4.04

SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS
SCHEDULE OF WATER RATES
 NOTE: \$52 cap at 10,000 gallons

Water Schedule 2

Water Service Areas	Rates with Admissions of Error and Reversal		Rates with 4 yr. Rate Reductions & 1997 Index		Errors & Reversals Prospective Rates (with 1998 Index)	
	BFC	Gallonage	BFC	Gallonage	BFC	Gallonage
	Marion Oaks	\$9.15	\$1.99	\$9.15	\$1.99	\$9.23
Meredith Manor	\$9.15	\$1.99	\$9.15	\$1.99	\$9.23	\$2.01
Morningview	\$16.70	\$3.53	\$16.79	\$3.55	\$16.94	\$3.58
Oak Forest	\$9.83	\$2.71	\$9.83	\$2.71	\$9.92	\$2.73
Oakwood	\$9.83	\$2.71	\$9.83	\$2.71	\$9.92	\$2.73
Palisades Country Club	\$9.15	\$1.99	\$9.15	\$1.99	\$9.23	\$2.01
Palm Port	\$11.50	\$4.05	\$11.52	\$4.06	\$11.62	\$4.10
Palm Terrace	\$9.83	\$2.71	\$9.83	\$2.71	\$9.92	\$2.73
Palm Valley	\$18.80	\$3.32	\$18.98	\$3.35	\$19.15	\$3.38
Palms Mobile Home Park	\$6.90	\$4.51	\$6.94	\$4.53	\$7.00	\$4.57
Picciola Island	\$9.83	\$2.71	\$9.83	\$2.71	\$9.92	\$2.73
Pine Ridge	\$4.93	\$1.03	\$4.93	\$1.03	\$4.97	\$1.04
Pine Ridge Est.	\$9.15	\$1.99	\$9.15	\$1.99	\$9.23	\$2.01
Piney Woods	\$15.01	\$2.50	\$15.06	\$2.51	\$15.20	\$2.53
Point O' Woods	\$12.20	\$3.98	\$12.23	\$3.99	\$12.34	\$4.03
Pomona Park	\$15.01	\$2.50	\$15.06	\$2.51	\$15.20	\$2.53
Postmaster Village	\$21.81	\$2.73	\$21.88	\$2.74	\$22.08	\$2.76
Quail Ridge	\$19.90	\$3.21	\$20.05	\$3.23	\$20.23	\$3.26
Remington Forest	\$9.15	\$1.99	\$9.15	\$1.99	\$9.23	\$2.01
River Grove	\$9.50	\$3.57	\$9.53	\$3.58	\$9.62	\$3.61
Rosemont/Rolling Green	\$21.81	\$2.73	\$21.88	\$2.74	\$22.08	\$2.76
Salt Springs	\$15.01	\$2.50	\$15.00	\$2.50	\$15.13	\$2.52
Samira Villas	\$9.50	\$3.57	\$9.53	\$3.58	\$9.62	\$3.61
Silver Lake Estates/W. Shores	\$7.10	\$1.21	\$7.07	\$1.21	\$7.13	\$1.22
Silver Lake Oaks	\$14.40	\$3.76	\$14.48	\$3.78	\$14.61	\$3.81
Skycrest	\$13.20	\$3.88	\$13.25	\$3.89	\$13.37	\$3.92
Spring Gardens	\$7.44	\$1.54	\$7.47	\$1.55	\$7.54	\$1.56
Stone Mountain	\$25.10	\$2.69	\$25.29	\$2.71	\$25.52	\$2.73
St. John's Highlands	\$8.30	\$4.37	\$8.30	\$4.37	\$8.37	\$4.41
Sugar Mill	\$9.40	\$4.26	\$9.42	\$4.27	\$9.50	\$4.31
Sugar Mill Woods	\$4.93	\$1.03	\$4.93	\$1.03	\$4.97	\$1.04
Sunny Hills	\$10.70	\$4.13	\$10.73	\$4.14	\$10.83	\$4.18
Sunshine Parkway	\$36.50	\$1.55	\$36.84	\$1.56	\$37.17	\$1.57
Tropical Park	\$9.50	\$3.57	\$9.53	\$3.58	\$9.62	\$3.61
University Shores	\$7.10	\$1.21	\$7.07	\$1.21	\$7.13	\$1.22
Valencia Terrace	\$9.15	\$1.99	\$9.15	\$1.99	\$9.23	\$2.01
Venetian Village	\$9.50	\$3.57	\$9.53	\$3.58	\$9.62	\$3.61
Welaka/Saratoga Harbor	\$9.40	\$4.26	\$9.41	\$4.27	\$9.49	\$4.31
Westmont	\$9.15	\$1.99	\$9.15	\$1.99	\$9.23	\$2.01
Windsong	\$9.50	\$3.57	\$9.53	\$3.58	\$9.62	\$3.61
Woodmere	\$7.44	\$1.54	\$7.47	\$1.55	\$7.54	\$1.56
Wootens	\$8.50	\$4.35	\$8.54	\$4.37	\$8.62	\$4.41
Zephyr Shores	\$5.80	\$4.62	\$5.78	\$4.60	\$5.83	\$4.64

SOUTHERN STATES UTILITIES, INC.
 DOCKET NO. 950495-WS
 SCHEDULE OF WASTEWATER RATES

Wastewater Schedule 2

NOTE: \$65 cap at 6,000 gallons

Wastewater Service Areas	Rates with Admissions of Error and Reversal		Rates with 4 yr. Rate Reductions & 1997 Index		Errors & Reversals Prospective Rates (with 1998 Index)	
	BFC	Gallonage	BFC	Gallonage	BFC	Gallonage
	Amelia Island	\$15.27	\$3.51	\$15.30	\$3.52	\$15.41
Apache Shores	\$9.32	\$9.28	\$9.31	\$9.27	\$9.38	\$9.34
Apple Valley	\$15.27	\$3.51	\$15.30	\$3.52	\$15.41	\$3.55
Beacon Hills	\$15.27	\$3.51	\$15.30	\$3.52	\$15.41	\$3.55
Beecher's Point	\$19.88	\$7.52	\$20.02	\$7.57	\$20.16	\$7.62
Buenaventura Lakes	\$17.82	\$4.02	\$17.86	\$4.03	\$17.99	\$4.06
Burnt Store	\$8.09	\$3.16	\$8.12	\$3.17	\$8.18	\$3.19
Chuluota	\$20.42	\$7.43	\$20.55	\$7.48	\$20.70	\$7.53
Citrus Park	\$20.30	\$7.45	\$20.35	\$7.47	\$20.50	\$7.52
Citrus Springs	\$19.06	\$5.81	\$19.10	\$5.82	\$19.24	\$5.86
Deep Creek	\$16.11	\$5.58	\$16.19	\$5.61	\$16.31	\$5.65
Deltona	\$21.26	\$7.29	\$21.33	\$7.31	\$21.48	\$7.36
Fisherman's Haven	\$19.64	\$7.56	\$19.70	\$7.58	\$19.84	\$7.63
Florida Central Commerce Park	\$35.90	\$4.85	\$36.15	\$4.88	\$36.41	\$4.92
Fox Run	\$23.84	\$6.86	\$23.96	\$6.90	\$24.13	\$6.95
Holiday Haven	\$15.26	\$8.29	\$15.33	\$8.33	\$15.44	\$8.39
Jungle Den	\$11.48	\$8.92	\$11.52	\$8.95	\$11.60	\$9.01
Lehigh	\$16.11	\$5.58	\$16.15	\$5.59	\$16.27	\$5.63
Leilani Heights	\$17.82	\$4.02	\$17.86	\$4.03	\$17.99	\$4.06
Leisure Lakes (Covered Bridge)	\$15.27	\$3.51	\$15.30	\$3.52	\$15.41	\$3.55
Marco Island	\$17.82	\$4.02	\$17.85	\$4.03	\$17.98	\$4.06
Marco Shores	\$17.24	\$7.96	\$17.30	\$7.99	\$17.42	\$8.05
Marion Oaks	\$17.66	\$7.89	\$17.70	\$7.91	\$17.83	\$7.97
Meredith Manor	\$15.27	\$3.51	\$15.30	\$3.52	\$15.41	\$3.55
Morningview	\$22.70	\$7.05	\$22.79	\$7.08	\$22.95	\$7.13
Palm Port	\$18.86	\$7.69	\$18.95	\$7.72	\$19.09	\$7.78
Palm Terrace	\$17.82	\$4.02	\$17.86	\$4.03	\$17.99	\$4.06
Park Manor	\$27.68	\$6.22	\$27.82	\$6.25	\$28.02	\$6.29
Point O' Woods	\$16.70	\$8.05	\$16.74	\$8.07	\$16.86	\$8.13
Salt Springs	\$17.82	\$4.02	\$17.86	\$4.03	\$17.99	\$4.06
Silver Lake Oaks	\$18.68	\$7.72	\$18.76	\$7.75	\$18.89	\$7.81
South Forty	\$35.00	\$5.00	\$35.23	\$5.03	\$35.48	\$5.07
Spring Gardens	\$8.09	\$3.16	\$8.12	\$3.17	\$8.18	\$3.19
Sugar Mill	\$19.06	\$5.81	\$19.10	\$5.82	\$19.24	\$5.86
Sugar Mill Woods	\$7.69	\$2.39	\$7.65	\$2.38	\$7.70	\$2.40
Sunny Hills	\$18.38	\$7.77	\$18.43	\$7.79	\$18.56	\$7.85
Sunshine Parkway	\$48.68	\$2.72	\$49.04	\$2.74	\$49.39	\$2.76
Tropical Isles	\$35.50	\$0.00	\$35.77	\$0.00	\$36.03	\$0.00
University Shores	\$16.11	\$5.58	\$16.19	\$5.61	\$16.31	\$5.65
Venetian Terrace	\$15.27	\$3.51	\$15.30	\$3.52	\$15.41	\$3.55
Venetian Village	\$19.06	\$5.81	\$19.20	\$5.85	\$19.34	\$5.89
Woodmere	\$19.06	\$5.81	\$19.10	\$5.82	\$19.24	\$5.86
Zephyr Shores	\$10.64	\$9.06	\$10.63	\$9.05	\$10.71	\$9.12

Southern States Utilities, Inc.
 Docket No. 950495-WS
 Test year ended December 31, 1996
 Summary Schedule of Bill @10,000 gallons

Water Schedule 3

Water Service Area	Final Order Bill @ 10,000 Gal.
Bands	
Amelia Island	\$15.10
Pine Ridge	\$15.10
Sugar Mill Woods	\$15.10
University Shores	\$18.94
Deltona	\$18.94
Silver Lake Estates/W. Shores	\$18.94
Buenaventura Lakes	\$22.69
Apple Valley	\$22.69
Beacon Hills	\$22.69
Spring Gardens	\$22.69
Woodmere	\$22.69
Citrus Springs	\$22.69
Keystone Heights	\$28.83
Grand Terrace	\$28.83
Marion Oaks	\$28.83
Geneva Lake Est.	\$28.83
Westmont	\$28.83
Remington Forest	\$28.83
Palisades Country Club	\$28.83
Hobby Hills	\$28.83
Meredith Manor	\$28.83
Lake Harriet Est.	\$28.83
Pine Ridge Est.	\$28.83
Leilani Heights	\$28.83
Fisherman's Haven	\$28.83
Citrus Park	\$28.83
Druid Hills	\$28.83
Valencia Terrace	\$28.83
Fern Terrace	\$28.83
Oakwood	\$36.15
Oak Forest	\$36.15
Palm Terrace	\$36.15
Kingswood	\$36.15
Picciola Island	\$36.15
Daetwyler Shores	\$36.15
Salt Springs	\$36.15
Imperial Mobile Terr.	\$36.15
Fern Park	\$36.15
Venetian Village	\$41.46
Lake Conway Park	\$41.46
Dol Ray Manor	\$41.46
Pomona Park	\$41.46
Crystal River High.	\$41.46
Keystone Club Est.	\$41.46
Piney Woods	\$41.46
River Grove	\$44.84
Tropical Park	\$44.84
Samira Villas	\$44.84
Windsong	\$44.84
Lehigh	\$44.84
Marco Island	\$44.84
Interlachen Lake Est./Park Manor	\$44.84
Chuluota	\$44.84
Rosemont/Rolling Green	\$48.64
Postmaster Village	\$48.64
Intercession City	\$48.64

Water Service Area	Category I Rates Bill @ 10,000 Gal.
Bands	
Amelia Island	\$15.23
Pine Ridge	\$15.23
Sugar Mill Woods	\$15.23
University Shores	\$19.20
Deltona	\$19.20
Silver Lake Estates/W. Shores	\$19.20
Buenaventura Lakes	\$22.84
Apple Valley	\$22.84
Beacon Hills	\$22.84
Spring Gardens	\$22.84
Woodmere	\$22.84
Citrus Springs	\$22.84
Keystone Heights	\$29.05
Grand Terrace	\$29.05
Marion Oaks	\$29.05
Geneva Lake Est.	\$29.05
Westmont	\$29.05
Remington Forest	\$29.05
Palisades Country Club	\$29.05
Hobby Hills	\$29.05
Meredith Manor	\$29.05
Lake Harriet Est.	\$29.05
Pine Ridge Est.	\$29.05
Leilani Heights	\$29.05
Fisherman's Haven	\$29.05
Citrus Park	\$29.05
Druid Hills	\$29.05
Valencia Terrace	\$29.05
Fern Terrace	\$36.93
Oakwood	\$36.93
Oak Forest	\$36.93
Palm Terrace	\$36.93
Kingswood	\$36.93
Picciola Island	\$36.93
Daetwyler Shores	\$36.93
Imperial Mobile Terr.	\$36.93
Fern Park	\$36.93
Dol Ray Manor	\$40.01
Lake Conway Park	\$40.01
Salt Springs	\$40.01
Pomona Park	\$40.01
Crystal River High.	\$40.01
Keystone Club Est.	\$40.01
Piney Woods	\$40.01
River Grove	\$45.20
Tropical Park	\$45.20
Samira Villas	\$45.20
Venetian Village	\$45.20
Windsong	\$45.20
Lehigh	\$45.20
Interlachen Lake Est./Park Manor	\$45.20
Chuluota	\$45.20
Marco Island	\$49.11
Postmaster Village	\$49.11
Intercession City	\$49.11
Rosemont/Rolling Green	\$49.11

Southern States Utilities, Inc.
 Docket No. 950495-WS
 Test year ended December 31, 1996
 Summary Schedule of Bill @10,000 gallons

Water Schedule 3

Water Service Area	Final Order Bill @ 10,000 Gal.	Water Service Area	Category I Rates Bill @ 10,000 Gal.
Capped Service Areas		Capped Service Areas	
Apache Shores	\$52.00	Apache Shores	\$52.00
Bay Lake Estates	\$52.00	Bay Lake Estates	\$52.00
Beecher's Point	\$52.00	Beecher's Point	\$52.00
Burnt Store	\$52.00	Burnt Store	\$52.00
Carlton Village	\$52.00	Carlton Village	\$52.00
Deep Creek	\$52.00	Deep Creek	\$52.00
East Lake Harris Est.	\$52.00	East Lake Harris Est.	\$52.00
Fountains	\$52.00	Fountains	\$52.00
Fox Run	\$52.00	Fox Run	\$52.00
Friendly Center	\$52.00	Friendly Center	\$52.00
Golden Terrace	\$52.00	Golden Terrace	\$52.00
Gospel Island Est.	\$52.00	Gospel Island Est.	\$52.00
Harmony Homes	\$52.00	Harmony Homes	\$52.00
Hermits Cove	\$52.00	Hermits Cove	\$52.00
Holiday Haven	\$52.00	Holiday Haven	\$52.00
Holiday Heights	\$52.00	Holiday Heights	\$52.00
Jungle Den	\$52.00	Jungle Den	\$52.00
Lake Ajay Est.	\$52.00	Lake Ajay Est.	\$52.00
Lake Brantley	\$52.00	Lake Brantley	\$52.00
Lakeside	\$52.00	Lakeside	\$52.00
Lakeview Villas	\$52.00	Lakeview Villas	\$52.00
Leisure Lakes	\$52.00	Leisure Lakes	\$52.00
Marco Shores	\$52.00	Marco Shores	\$52.00
Morningview	\$52.00	Morningview	\$52.00
Palm Port	\$52.00	Palm Port	\$52.00
Palm Valley	\$52.00	Palm Valley	\$52.00
Palms Mobile Home Park	\$52.00	Palms Mobile Home Park	\$52.00
Point O' Woods	\$52.00	Point O' Woods	\$52.00
Quail Ridge	\$52.00	Quail Ridge	\$52.00
Silver Lake Oaks	\$52.00	Silver Lake Oaks	\$52.00
Skycrest	\$52.00	Skycrest	\$52.00
Stone Mountain	\$52.00	Stone Mountain	\$52.00
St. John's Highlands	\$52.00	St. John's Highlands	\$52.00
Sugar Mill	\$52.00	Sugar Mill	\$52.00
Sunny Hills	\$52.00	Sunny Hills	\$52.00
Sunshine Parkway	\$52.00	Sunshine Parkway	\$52.00
Welaka/Saratoga Harbor	\$52.00	Welaka/Saratoga Harbor	\$52.00
Wootens	\$52.00	Wootens	\$52.00
Zephyr Shores	\$52.00	Zephyr Shores	\$52.00

Southern States Utilities, Inc.
 Docket No. 950495-WS
 Test year ended December 31, 1996
 Summary Schedule of Wastewater Bills at 6,000 gallons

Wastewater Schedule 3

Wastewater Service Area	Final Order	Wastewater Service Area	Category I Rates
	Bill @ 6,000 Gallons		Bill @ 6,000 Gallons
Bands			
Sugar Mill Woods	\$21.44	Sugar Mill Woods	\$22.03
Spring Gardens	\$26.44	Burnt Store	\$27.05
Burnt Store	\$26.44	Spring Gardens	\$27.05
Leisure Lakes (Covered Bridge)	\$34.63	Meredith Manor	\$36.33
Marco Island	\$34.63	Beacon Hills	\$36.33
Meredith Manor	\$34.63	Apple Valley	\$36.33
Venetian Terrace	\$34.63	Venetian Terrace	\$36.33
Beacon Hills	\$34.63	Leisure Lakes (Covered Bridge)	\$36.33
Apple Valley	\$34.63	Amelia Island	\$36.33
Amelia Island	\$34.63	Salt Springs	\$41.94
Leilani Heights	\$45.40	Marco Island	\$41.94
Lehigh	\$45.40	Leilani Heights	\$41.94
Buenaventura Lakes	\$45.40	Palm Terrace	\$41.94
Palm Terrace	\$45.40	Buenaventura Lakes	\$41.94
Salt Springs	\$45.40	Lehigh	\$49.59
Deep Creek	\$49.90	University Shores	\$49.59
University Shores	\$49.90	Deep Creek	\$49.59
Sugar Mill	\$53.84	Citrus Springs	\$53.92
Woodmere	\$53.84	Sugar Mill	\$53.92
Venetian Village	\$53.84	Woodmere	\$53.92
Citrus Springs	\$53.84	Venetian Village	\$53.92
Citrus Park	\$53.84		

Capped Service Areas	
Apache Shores	\$65.00
Beecher's Point	\$65.00
Chuluota	\$65.00
Deltona	\$65.00
Fisherman's Haven	\$65.00
Florida Central Commerce Park	\$65.00
Fox Run	\$65.00
Holiday Haven	\$65.00
Jungle Den	\$65.00
Marco Shores	\$65.00
Marion Oaks	\$65.00
Morningview	\$65.00
Palm Port	\$65.00
Park Manor	\$65.00
Point O' Woods	\$65.00
Silver Lake Oaks	\$65.00
South Forty	\$65.00
Sunny Hills	\$65.00
Sunshine Parkway	\$65.00
Zephyr Shores	\$65.00

Capped Service Areas	
Apache Shores	\$65.00
Beecher's Point	\$65.00
Chuluota	\$65.00
Citrus Park	\$65.00
Deltona	\$65.00
Fisherman's Haven	\$65.00
Florida Central Commerce Park	\$65.00
Fox Run	\$65.00
Holiday Haven	\$65.00
Jungle Den	\$65.00
Marco Shores	\$65.00
Marion Oaks	\$65.00
Morningview	\$65.00
Palm Port	\$65.00
Park Manor	\$65.00
Point O' Woods	\$65.00
Silver Lake Oaks	\$65.00
South Forty	\$65.00
Sunny Hills	\$65.00
Sunshine Parkway	\$65.00
Zephyr Shores	\$65.00

Southern States Utilities, Inc.
Docket No. 950495-WS

Water Schedule No. 4

Category I Items

Water Service Areas	Capband Revenue Requirement		Change In Revenue Requirement	Factored ERCs	Water BFC Surcharge Per ERC
	Final Order	Remand Admissions Error & Reversals			
Amelia Island	\$548,989	\$553,805	\$4,816	31,554	\$0.15
Apache Shores	\$26,516	\$26,516	\$0	1,823	\$0.00
Apple Valley	\$285,742	\$285,867	\$125	12,522	\$0.01
Bay Lake Estates	\$38,824	\$38,029	(\$796)	884	(\$0.90)
Beacon Hills	\$1,102,569	\$1,103,007	\$438	43,769	\$0.01
Beecher's Point	\$42,855	\$42,855	\$0	1,150	\$0.00
Buenaventura Lakes	\$1,728,162	\$1,729,316	\$1,154	115,379	\$0.01
Burnt Store	\$554,060	\$554,060	\$0	16,019	\$0.00
Carlton Village	\$76,393	\$76,393	\$0	1,784	\$0.00
Chuluota	\$321,701	\$323,576	\$1,875	8,574	\$0.22
Citrus Park	\$93,136	\$93,625	\$489	4,410	\$0.11
Citrus Springs	\$423,942	\$424,195	\$253	25,305	\$0.01
Crystal River High.	\$31,233	\$30,683	(\$549)	958	(\$0.57)
Daetwyler Shores	\$57,405	\$58,950	\$1,546	1,607	\$0.96
Deep Creek	\$1,515,698	\$1,515,698	\$0	44,816	\$0.00
Deltona	\$5,466,065	\$5,499,766	\$33,701	313,053	\$0.11
Dol Ray Manor	\$48,993	\$46,206	(\$2,786)	909	(\$3.07)
Druid Hills	\$112,397	\$112,982	\$585	3,988	\$0.15
East Lake Harris Est.	\$41,474	\$41,474	\$0	2,128	\$0.00
Fern Park	\$67,137	\$68,435	\$1,299	2,245	\$0.58
Fern Terrace	\$39,339	\$39,544	\$205	1,516	\$0.14
Fisherman's Haven	\$34,984	\$35,168	\$184	1,728	\$0.11
Fountains	\$18,223	\$18,223	\$0	424	\$0.00
Fox Run	\$62,116	\$62,116	\$0	1,333	\$0.00
Friendly Center	\$8,911	\$8,869	(\$42)	247	(\$0.17)
Geneva Lake Est.	\$36,134	\$36,323	\$189	1,434	\$0.13
Golden Terrace	\$33,724	\$33,870	\$146	1,460	\$0.10
Gospel Island Est.	\$3,888	\$3,888	\$0	96	\$0.00
Grand Terrace	\$36,060	\$36,248	\$188	1,332	\$0.14
Harmony Homes	\$36,189	\$35,585	(\$604)	755	(\$0.80)
Hermits Cove	\$45,538	\$45,538	\$0	2,090	\$0.00
Hobby Hills	\$23,462	\$23,585	\$123	1,157	\$0.11
Holiday Haven	\$32,030	\$32,030	\$0	1,346	\$0.00
Holiday Heights	\$30,236	\$30,236	\$0	634	\$0.00
Imperial Mobile Terr.	\$64,997	\$65,207	\$210	2,926	\$0.07
Intercession City	\$103,429	\$103,810	\$381	3,149	\$0.12
Interlachen Lake Est./Park Manor	\$85,886	\$86,353	\$467	3,044	\$0.15
Jungle Den	\$20,229	\$20,229	\$0	1,355	\$0.00
Keystone Club Est.	\$61,832	\$61,287	(\$545)	2,064	(\$0.26)
Keystone Heights	\$338,238	\$340,008	\$1,769	14,294	\$0.12
Kingswood	\$17,121	\$17,214	\$93	744	\$0.12
Lake Ajay Est.	\$76,781	\$76,781	\$0	1,297	\$0.00
Lake Brantley	\$35,616	\$35,616	\$0	808	\$0.00
Lake Conway Park	\$35,359	\$34,557	(\$802)	1,029	(\$0.78)
Lake Harriet Est.	\$81,239	\$81,664	\$425	3,421	\$0.12
Lakeside	\$42,565	\$42,565	\$0	1,038	\$0.00
Lakeview Villas	\$5,089	\$5,089	\$0	149	\$0.00
Lehigh	\$3,108,165	\$3,124,773	\$16,609	116,672	\$0.14
Leilani Heights	\$129,137	\$129,809	\$673	4,746	\$0.14
Leisure Lakes	\$54,098	\$54,098	\$0	2,916	\$0.00
Marco Island	\$9,161,322	\$9,217,587	\$56,265	179,945	\$0.31
Marco Shores	\$169,296	\$169,296	\$0	5,521	\$0.00
Marion Oaks	\$698,179	\$701,853	\$3,674	35,667	\$0.10
Meredith Manor	\$224,774	\$225,948	\$1,174	8,957	\$0.13

Southern States Utilities, Inc.
 Docket No. 950495-WS

Water Schedule No. 4

Category I Items

Water Service Areas	Capband Revenue Requirement		Change In Revenue Requirement	Factored ERCs	Water BFC Surcharge Per ERC
	Final Order	Remand Admissions Error & Reversals			
Morningview	\$23,805	\$23,805	\$0	570	\$0.00
Oak Forest	\$50,884	\$51,691	\$807	1,829	\$0.44
Oakwood	\$52,848	\$52,839	(\$9)	2,508	(\$0.00)
Palisades Country Club	\$69,966	\$70,327	\$361	1,636	\$0.22
Palm Port	\$36,798	\$36,798	\$0	1,277	\$0.00
Palm Terrace	\$316,264	\$316,808	\$544	14,580	\$0.04
Palm Valley	\$134,310	\$134,310	\$0	2,851	\$0.00
Palms Mobile Home Park	\$12,124	\$12,124	\$0	701	\$0.00
Picciola Island	\$45,759	\$46,485	\$725	1,645	\$0.44
Pine Ridge	\$276,271	\$278,545	\$2,274	24,226	\$0.09
Pine Ridge Est.	\$69,400	\$69,762	\$363	2,853	\$0.13
Piney Woods	\$75,499	\$73,190	(\$2,309)	2,013	(\$1.15)
Point O' Woods	\$132,379	\$132,379	\$0	4,335	\$0.00
Pomona Park	\$61,983	\$62,098	\$115	2,273	\$0.05
Postmaster Village	\$78,745	\$79,026	\$281	1,919	\$0.15
Quail Ridge	\$10,521	\$10,521	\$0	211	\$0.00
Remington Forest	\$34,508	\$34,687	\$179	1,056	\$0.17
River Grove	\$42,681	\$42,924	\$244	1,254	\$0.19
Rosemont/Rolling Green	\$88,238	\$88,541	\$303	1,549	\$0.20
Salt Springs	\$105,826	\$112,027	\$6,201	1,994	\$3.11
Samira Villas	\$5,174	\$5,203	\$29	156	\$0.19
Silver Lake Estates/W. Shores	\$404,226	\$406,782	\$2,556	21,507	\$0.12
Silver Lake Oaks	\$12,360	\$12,360	\$0	344	\$0.00
Skycrest	\$45,337	\$45,407	\$70	1,378	\$0.05
Spring Gardens	\$24,224	\$24,242	\$18	1,788	\$0.01
Stone Mountain	\$5,720	\$5,720	\$0	91	\$0.00
St. John's Highlands	\$21,027	\$21,027	\$0	1,013	\$0.00
Sugar Mill	\$186,430	\$186,430	\$0	7,953	\$0.00
Sugar Mill Woods	\$703,545	\$709,200	\$5,655	69,277	\$0.08
Sunny Hills	\$200,340	\$200,340	\$0	7,503	\$0.00
Sunshine Parkway	\$80,498	\$80,498	\$0	882	\$0.00
Tropical Park	\$202,897	\$204,018	\$1,121	6,780	\$0.17
University Shores	\$938,502	\$944,297	\$5,795	53,522	\$0.11
Valencia Terrace	\$92,906	\$93,395	\$489	4,645	\$0.11
Venetian Village	\$47,228	\$52,952	\$5,723	1,682	\$3.40
Weiaka/Saratoga Harbor	\$39,576	\$39,576	\$0	1,683	\$0.00
Westmont	\$40,692	\$40,904	\$213	1,667	\$0.13
Windsong	\$43,910	\$44,161	\$251	1,280	\$0.20
Woodmere	\$418,950	\$419,123	\$172	17,240	\$0.01
Wootens	\$6,265	\$6,265	\$0	295	\$0.00
Zephyr Shores	\$87,057	\$87,057	\$0	6,017	\$0.00
Total	\$32,863,149	\$33,018,250	\$155,102	1,316,154	\$0.12

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Wastewater Schedule No. 4

Category I Items Wastewater Service Areas	Capband Revenue Requirement		Change In Revenue Requirement	Factored ERCs	Wastewater BFC Surcharge Per ERC
	Final Order	Remand Admissions Error & Reversals			
Amelia Island	\$1,063,717	\$1,139,979	\$76,262	24,883	\$3.06
Apache Shores	\$31,386	\$31,386	\$0	1,348	\$0.00
Apple Valley	\$64,246	\$65,884	\$1,638	2,065	\$0.79
Beacon Hills	\$1,380,008	\$1,437,086	\$57,078	40,210	\$1.42
Beecher's Point	\$23,925	\$23,925	\$0	482	\$0.00
Buenaventura Lakes	\$3,237,258	\$3,118,527	(\$118,731)	91,369	(\$1.30)
Burnt Store	\$270,316	\$275,519	\$5,203	13,459	\$0.39
Chuluota	\$83,195	\$83,195	\$0	1,630	\$0.00
Citrus Park	\$141,877	\$143,357	\$1,480	3,277	\$0.45
Citrus Springs	\$322,541	\$325,910	\$3,369	8,422	\$0.40
Deep Creek	\$1,924,096	\$1,871,367	(\$52,729)	45,642	(\$1.16)
Deltona	\$3,245,149	\$3,244,538	(\$611)	61,064	(\$0.01)
Fisherman's Haven	\$85,381	\$85,381	\$0	1,739	\$0.00
Florida Central Commerce Park	\$159,062	\$159,045	(\$17)	1,773	(\$0.01)
Fox Run	\$74,170	\$74,170	\$0	1,245	\$0.00
Holiday Haven	\$42,646	\$42,646	\$0	1,118	\$0.00
Jungle Den	\$40,473	\$40,473	\$0	1,409	\$0.00
Lehigh	\$2,766,124	\$3,080,524	\$314,400	92,052	\$3.42
Leilani Heights	\$196,695	\$183,384	(\$13,311)	4,777	(\$2.79)
Leisure Lakes (Covered Bridge)	\$66,399	\$64,819	(\$1,580)	2,754	(\$0.57)
Marco Island	\$2,617,543	\$3,286,267	\$668,724	49,546	\$13.50
Marco Shores	\$165,900	\$165,900	\$0	3,850	\$0.00
Marion Oaks	\$753,213	\$753,213	\$0	17,041	\$0.00
Meredith Manor	\$14,070	\$14,672	\$602	406	\$1.48
Morningview	\$24,852	\$24,848	(\$4)	438	(\$0.01)
Palm Port	\$60,315	\$60,315	\$0	1,278	\$0.00
Palm Terrace	\$376,650	\$376,881	\$231	12,415	\$0.02
Park Manor	\$27,799	\$27,799	\$0	402	\$0.00
Point O' Woods	\$73,753	\$73,735	(\$18)	1,767	(\$0.01)
Salt Springs	\$94,866	\$84,692	(\$10,174)	1,827	(\$5.57)
Silver Lake Oaks	\$15,091	\$15,091	\$0	323	\$0.00
South Forty	\$76,556	\$76,556	\$0	874	\$0.00
Spring Gardens	\$31,136	\$31,735	\$599	1,791	\$0.33
Sugar Mill	\$285,595	\$288,580	\$2,985	7,816	\$0.38
Sugar Mill Woods	\$592,338	\$605,933	\$13,595	31,643	\$0.43
Sunny Hills	\$98,927	\$98,927	\$0	2,151	\$0.00
Sunshine Parkway	\$115,823	\$116,021	\$198	953	\$0.21
Tropical Isles	\$120,913	\$120,913	\$0	3,406	\$0.00
University Shores	\$2,517,117	\$2,498,138	(\$18,979)	48,192	(\$0.39)
Venetian Terrace	\$123,440	\$122,852	(\$588)	4,675	(\$0.13)
Venetian Village	\$46,774	\$47,262	\$488	1,068	\$0.46
Woodmere	\$938,950	\$948,709	\$9,759	16,220	\$0.60
Zephyr Shores	\$159,572	\$159,572	\$0	5,993	\$0.00
Total	\$24,549,857	\$25,489,726	\$939,869	614,793	\$1.53