

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for a rate increase)	DOCKET NO. 900329-WS
in Citrus, Martin, Marion and Charlotte/)	
Lee County by SOUTHERN STATES UTILITIES,)	ORDER NO. 23860
INC.; in Collier County by MARCO ISLAND)	
UTILITIES (DELTONA) and MARCO SHORES)	ISSUED: 12/11/90
UTILITIES (DELTONA); in Marion County by)	
MARION OAKS UTILITIES (UNITED FLORIDA);)	
and in Washington County by SUNNY HILLS)	
UTILITIES (UNITED FLORIDA))	

The following Commissioners participated in the disposition of this matter:

MICHAEL Mck. WILSON, Chairman
 THOMAS M. BEARD
 BETTY EASLEY
 GERALD L. GUNTER
 FRANK S. MESSERSMITH

ORDER SUSPENDING PROPOSED RATES AND GRANTING
 INTERIM RATE INCREASE SUBJECT TO REFUND

BY THE COMMISSION:

CASE BACKGROUND

Southern States Utilities, Inc. (Southern States), Deltona Utilities, Inc. (Deltona) and United Florida Utilities Corporation (United Florida), herein collectively referred to as "Applicant", are Class A utilities with many different systems located across the State of Florida. All three are wholly-owned subsidiaries of the Topeka Group, Inc.

On July 13, 1990, Applicant filed an application and supporting schedules for a general rate increase. The information did not satisfy the minimum filing requirements (MFRs), however, and Applicant was notified of the deficiencies. Applicant submitted its revisions to the MFRs on September 28, 1990, and that date was established as the official date of filing. Applicant has requested that this case be scheduled for a formal hearing and not processed pursuant to the proposed agency action process as provided for in Section 367.081(8), Florida Statutes. This case

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has been scheduled for a formal hearing in Tallahassee on February 11-15, 1991.

The test year for the purpose of final rates is the projected twelve-month period ended December 31, 1991. The base period, as well as the test year for interim purposes, is the calendar year 1989. As of December 31, 1989, the utility systems comprehended by this rate application had 11,976 water customers and 6,917 wastewater customers. During this time, the water systems realized combined actual operating revenues of \$1,166,547 and a net operating income of \$99,871. Also during this period, the wastewater systems realized combined actual operating revenues of \$2,518,745 and a net operating income of \$319,967.

Applicant has requested interim water rates, in total, designed to generate combined annual revenues of \$1,667,066, which exceed test year revenues by \$500,519 (42.91 percent). Applicant has also requested interim wastewater rates designed to generate combined annual revenues of \$3,510,010, which exceed test year revenues by \$991,265 (39.36 percent).

SUSPENSION OF PROPOSED RATES

Pursuant to Section 367.081(6), Florida Statutes, Applicant may implement its proposed rates unless this Commission acts to withhold consent to the proposed rates within sixty days of the filing thereof. According to our initial review of the filing, Applicant has made substantial additions to rate base since it was last established or since inception, whichever is applicable. We also note that it has proposed numerous adjustments to the rate base, capital structure, and operating statements. Upon consideration of the above, we believe that it is reasonable and necessary to require further information as well as further explanation, amplification, and corroboration of Applicant's rate application. We, therefore, find it appropriate to suspend Applicant's proposed rates.

INTERIM RATES

Our calculations of rate base, capital structure, and test year operating income are made on a county-wide basis, except as explained below. These calculations are attached in schedules with prefixes of 1 for rate base, 2 for cost of capital, and 3 for operating income. These schedules are further differentiated by

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suffixes of A for water, B for wastewater, and C for our adjustments. These schedules are used solely for the purpose of establishing interim rates.

All of the systems comprehended by this rate application have several adjustments in common which were necessary for interim purposes. We have made no general adjustments to rate base other than for Marco Island Utilities (Marco Island), which is described in detail below.

Cost of Capital

It was necessary to make certain adjustments to the capital structures for those systems with no previously authorized return on equity, in order to reflect the minimum of the range of returns authorized under the current leverage formula, which was adopted by this Commission by Order No. 23318, issued August 7, 1990. As for the Southern States Charlotte and Lee County system, Applicant used the cost rates projected for 1991, instead of the actual cost rates from the historical year 1989, as required by statute.

In addition to the above, Applicant also used the mid-point of the last authorized return on equity for some systems, instead of the minimum. Applicant further calculated the cost rate for investment tax credits using the mid-point of the appropriate range of returns, instead of the minimum. We have recomputed these figures to reflect the minimum of the range of returns, as required by statute.

For purposes of calculating the cost of equity for the combined county-wide rates, we have calculated a weighted average based on the ratio of the equity dollars which would be generated on a system-by-system basis. We have also computed the appropriate amount of revenues to hold subject to refund for the Southern States Citrus County wastewater systems, using the maximum of the last authorized range of returns on equity.

Operating Income

Applicant adjusted regulatory assessment fees in order to reflect the current level of 4.5 percent, which went into effect on July 1, 1990. Since the interim rate determination must, by statute, be made on a historical basis, we have reduced taxes other than income to reflect a 2.5 percent regulatory assessment fee.

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Revenue Requirements

The following is a breakdown of the systems included in this application, and whether the requested interim revenue requirements represent a fair rate of return. Of those shown which reflect less than a fair rate of return, we have limited the revenues allowed to the levels requested.

Compensatory Systems

- Southern States - Charlotte/Lee - water and wastewater
- Citrus County - water
- Marion County - water and wastewater
- Martin County - water and wastewater

- Deltona - Marco Island - wastewater

Non-compensatory Systems

- Deltona - Marco Shores Utilities - wastewater

- United Florida - Marion Oaks - water and wastewater
- Sunny Hills - water and wastewater

Other Systems

- Southern States - Citrus County - wastewater (revenues held subject to potential interim refund provision)

- Deltona - Marco Island - water (no increase requested)
- Marco Shores Utilities - water (no increase requested)

Marco Island and Marco Shores Utilities

According to Applicant, major plant improvements are planned for Marco Island and Marco Shores Utilities (Marco Shores) in 1991, which will necessitate substantial rate increases. These improvements include the construction of a reverse osmosis water plant, expansion of the wastewater facilities, and adding new facilities for the disposal of chlorides and effluent products.

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Applicant also reports that operating expenses will increase accordingly.

Applicant did not request an interim rate increase for water service, nor does our initial review indicate that water rates were insufficient during 1989. However, it did request interim rates for wastewater service. For the Marco Island wastewater system, Applicant requested interim rates sufficient to yield earnings consistent with its last authorized rate of return. According to Applicant, the appropriate interim revenue requirement was \$1,832,328, which it calculated to yield a 51.6 percent increase. For the Marco Shores wastewater system, Applicant proposed limiting the interim increase to the percentage allowed for Marco Island, although compensatory rates on a stand-alone basis would be higher. According to Applicant, it proposed this discounted interim increase based upon its belief that stand-alone rates would result in extreme rate shock for the ratepayers.

Rate Base

Applicant's initial filing included proposed rate base calculations for its Marco Island and Marco Shores wastewater systems, but similar 1989 balances for its water systems were not presented. Its revised exhibits included water division information for the combined systems. Several adjustments appear appropriate at this time to establish the interim revenue requirement.

The first adjustment concerns reduced allowances for land which are consistent with adjustments made in Marco Island's last rate proceeding, as reflected by Order No. 17600, issued May 26, 1987. These adjustments were included in Applicant's projected 1991 schedules, but the amounts are treated as if recorded for the base period. Since the 1989 rate base balances should also include these reductions, we have reduced land by \$488,549 for water and \$20,451 for wastewater.

Applicant's rate base calculations for the Marco Island wastewater division also included a used and useful adjustment of \$641,169 to accumulated depreciation, or \$300,000 more than a \$341,169 adjustment reported on a supporting schedule. We have been advised that the adjustment reported on the rate base schedule is incorrect due to a typographical error. Accordingly, we have

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reduced rate base for the Marco Island wastewater system by \$300,000.

Applicant did not propose any used and useful adjustment for the Marco Island water system. Nevertheless, by Order No. 17600, we reduced rate base by \$166,539 to represent property held for future use. Since Applicant made no showing to the contrary, we have reduced water rate base by this amount.

We have also discovered an apparent typographical error, by which the 1989 average balance for water contributions-in-aid-of-construction (CIAC) is overstated by \$426,961. Accordingly, we have increased water rate base by this amount.

Applicant's proposed rate base balance for its wastewater division did not include a separate provision for prepaid taxes on CIAC, which appears to be an error, since a \$ 1,838,607 deferred tax provision was included in the proposed rate base balance for the water division. However, the water division provision includes \$824,934 in taxes on matters other than CIAC, and the \$1,013,673 that is related to CIAC appears to correspond to projected 1991 CIAC totals. Since the application does not include sufficient information to discern the actual 1989 average prepaid taxes relating to CIAC, we have removed the proposed tax provision from water rate base, which is consistent with the treatment afforded to the wastewater division.

The last adjustment concerns the proposed working capital allowance. Applicant used the formula method to calculate working capital for the water division, but either erred in its calculations, or used some other, unexplained method for wastewater. Using the formula method, and applying our adjustments to test year expenses, we find it appropriate to increase working capital by \$2,398 for water and decrease working capital by \$155,102 for wastewater.

Cost of Capital

Applicant's proposed 13.34 percent cost of capital for interim purposes is consistent with the treatment reflected by Order No. 17600, and appears to properly reflect use of the last authorized 12.96 percent minimum return on equity. The range of reasonableness for the overall rate of return is 13.34 percent to 14.16 percent.

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Operating Income

By using the actual rates collected by Applicant and its billing analysis exhibits, and allocating a portion of miscellaneous revenues to the wastewater division, we have increased the combined Marco Island and Marco Shores test year operating revenues by \$217,798 for water and \$66,429 for wastewater. The other revenue adjustments concern the \$478,318 interim increase for the Marco Island wastewater system and a \$21,043 interim increase for the Marco Shores wastewater system, which reflects the requested equivalent percentage increase rather than a separately computed compensatory amount. Income taxes and regulatory assessment fees are adjusted to agree with these revenue adjustments.

Applicant's operating statements include additional expenses to reflect the last allowed provisions for recovery of rate case expense. The reported adjustments, however, exceed the authorized amounts by \$13,187 for water and \$325 for wastewater. We have, therefore, reduced test year operating expenses by these amounts.

We have also reduced depreciation expense by \$9,876 in order to correspond with the used and useful corrections to the combined water plant accounts.

Based upon the discussion above, we find it appropriate to authorize an increase of 37.59 percent for Marco Island wastewater service. In addition, since Applicant has proposed limiting the Marco Shores increase to the percentage allowed for Marco Island, we find it appropriate to authorize a 37.59 percent increase in wastewater rates for that system. Our review of the information on the water systems indicates that the achieved rate of return for Marco Island is within the authorized range for earnings. For the combined Marco Island and Marco Shores water systems, the earnings are just below the authorized range. Accordingly, we find that no interim rate increase or decrease is necessary for water service.

A summary of the requested and approved interim revenue requirements, which is used solely for the purpose of setting interim rates, is attached to this Order as Schedule A.

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Rates and Rate Structure

As its primary request, Applicant has proposed that interim rates be calculated based upon an average county-wide percentage increase. This is not a uniform, cross-county or county-wide rate, but an average percentage increase, based upon historical data for each system, applied to the existing rates for each system in that county. This approach substantially affects the Southern States systems in Martin, Collier, Citrus and Marion counties, in which the number of individual systems vary from two to nine. According to Applicant, it proposed the average rate out of concern for the extreme rate shock that would result for customers of these systems if stand-alone interim rates were approved, and in light of the mitigating effect on such rate shock that would result if the requested cross-county uniform permanent rates were approved at the conclusion of this case. Applicant has effectively requested the same treatment for its systems in the remaining counties, since these counties only include one system each.

For its systems in Charlotte/Lee and Marion Counties, Applicant has requested interim rates that would allow it to earn the minimum of the range of reasonableness using the current leverage formula. For Washington County, Applicant has requested interim rates that would generate a 50 percent increase over present revenues, rather than rates that allow it to earn the minimum of the range using the current leverage graph, in an effort to mitigate the rate shock of full stand-alone interim rates. Finally, since its Citrus County wastewater operations are overearning on a county-wide basis, Applicant has not requested any interim increase for that county.

In the alternative, Applicant has proposed stand-alone, system by system rates. These rates would allow any system that has an authorized rate of return to earn the minimum of the range of reasonableness on its last authorized rate of return. For any system which has not had an authorized rate of return previously established, those interim rates would allow it to earn the minimum of the range of reasonableness using the current leverage formula.

This Commission has authorized interim rates with a county-wide perspective in three past Southern States rate cases. By Order No. 11754, issued March 24, 1983, in Docket No. 810386-W, we unified all of the systems included in that case, except for two, under a uniform rate structure for interim rate purposes. By

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Order No. 13014, issued February 20, 1984, we also authorized uniform rates for all customers. By Order No. 16542, issued September 5, 1986, in Docket No. 860325-WS, this Commission grouped ten systems into three groups for the purpose of determining interim water rates. Each group's rates were increased by a uniform percentage. Wastewater rates were increased on a stand-alone system basis. By Order 17043, issued December 31, 1986, we combined the three different sets of systems and approved uniform county-wide rates for nine water and two sewer systems. Finally, by Order No. 22393, issued January 10, 1990, in Docket No. 890951-WS, this Commission approved interim wastewater rates for two systems based upon a uniform percentage increase.

Upon consideration, we believe that the Applicant's primary proposal to establish a uniform county-wide percentage increase based upon county-wide average revenues is the best approach in this case for a number of reasons. One is that all seven counties will be treated in the same manner. Another is that, if the interim revenue requirement should be larger than the final revenue requirement, county-wide percentage increases will simplify the refund process. Still another reason is that this treatment is consistent with the way we have treated Applicant in prior cases. Finally, when this method is used, the overall level of rate shock distributed throughout each of the seven counties is leveled.

Schedules of the rates approved herein are attached to this Order as Schedule B. These rates will become effective for service rendered on or after the stamped approval date on the revised tariff sheets for all systems, and may not be applied to consumption prior to that date. The tariff sheets will be stamped approved upon verification that they are consistent with our decision as reflected herein, that the appropriate security, as discussed more fully hereunder, has been provided, and that the proposed customer notice is adequate.

Security for Refund

Pursuant to Section 367.082, Florida Statutes, the excess of interim rates over the previously authorized rates shall be collected under guarantee subject to refund with interest. We are advised that, on a stand-alone basis, Deltona and United Florida have equity ratios that indicated an acceptable level of safety and, therefore, these companies qualified for corporate undertakings. The ratios for Southern States are borderline.

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Nevertheless, Southern States, Deltona, and United Florida have each agreed to guarantee their own corporate undertakings as well as the corporate undertakings of the other two.

Based upon the discussion above, we find it appropriate to require corporate undertakings in the amount of \$411,973 for Deltona, \$259,365 for United Florida, and \$576,653 for Southern States, or an equivalent bond, letter of credit or escrow agreement as guarantee of any potential refund of water and/or sewer revenues collected under interim conditions. Each utility is to cross-guarantee the corporate undertakings of the other two. The corporate undertakings should further be worded in a way that contemplates the expected merger of these companies. Also, pursuant to Rule 25-30.360(5), Florida Administrative Code, Applicant shall provide a report by the twentieth day of each month indicating the monthly and total revenues collected subject to refund.

It is, therefore,

ORDERED by the Florida Public Service Commission that the rates and schedules proposed by Southern States Utilities, Inc., Deltona Utilities, Inc., and United Florida Utilities Corporation are hereby suspended in accordance with Section 367.081(6), Florida Statutes. It is further

ORDERED that the request for an interim increase in water and wastewater rates by Southern States Utilities, Inc., Deltona Utilities, Inc., and United Florida Utilities Corporation is hereby granted, in part, as set forth in the body of this Order. It is further

ORDERED that the difference between the interim rates granted herein and the previously authorized rates shall be collected subject to refund in accordance with Rule 25-30.360, Florida Administrative Code. It is further

ORDERED that Applicant shall provide corporate undertakings of \$411,973 for Deltona Utilities, Inc., \$259,365 for United Florida Utilities Corporation, and \$576,653 for Southern States Utilities, Inc., as guarantee for any potential refund of water and/or wastewater revenues collected under interim conditions. Each utility shall cross-guarantee the corporate undertakings of the other two. It is further

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ORDERED that during the time that interim rates are in effect, Applicant shall file a report, by the twentieth (20th) day of each month, indicating the monthly and total revenues collected subject to refund. It is further

ORDERED that, prior to its implementation of the interim rates approved herein, Applicant shall file and have approved tariff pages revised in accordance with the provisions of this Order. It is further

ORDERED that, prior to its implementation of the interim rates approved herein, Applicant shall file and have approved a proposed notice to its customers detailing the interim rate increase and the reasons therefor. It is further

ORDERED that the rates approved herein shall become effective for service rendered on or after the stamped approval date on the revised tariff sheets for all systems. The tariff sheets will be stamped approved upon verification that they are consistent with our decision as reflected herein, that the appropriate security has been provided, and that the proposed customer notice is adequate.

By ORDER of the Florida Public Service Commission, this
11th day of DECEMBER, 1990.



STEVE TRIBBLE, Director
Division of Records and Reporting

(S E A L)

RJP

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.59(4), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that

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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.

Any party adversely affected by this order, which is preliminary, procedural or intermediate in nature, may request: 1) reconsideration within 10 days pursuant to Rule 25-22.038(2), Florida Administrative Code, if issued by a Prehearing Officer; 2) reconsideration within 15 days pursuant to Rule 25-22.060, Florida Administrative Code, if issued by the Commission; or 3) 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 sewer utility. A motion for reconsideration shall be filed with the Director, Division of Records and Reporting, in the form prescribed by Rule 25-22.060, Florida Administrative Code. Judicial review of a preliminary, procedural or intermediate ruling or order is available if review of the final action will not provide an adequate remedy. Such review may be requested from the appropriate court, as described above, pursuant to Rule 9.100, Florida Rules of Appellate Procedure.

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SSUI CHARLOTTE/LEE COUNTY
SCHEDULE OF WATER RATE BASE
TEST YEAR ENDED DECEMBER 31, 1989

SCHEDULE NO. 1-A
DOCKET NO. 900329-WS

COMPONENT	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR PER UTILITY	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR
UTILITY PLANT IN SERVICE	\$ 3,116,482	\$ (22,425)	\$ 3,094,057	\$ 0	\$ 3,094,057
LAND	32,601	0	32,601	0	32,601
NON-USED & USEFUL COMPONENTS	(1,791,573)	0	(1,791,573)	0	(1,791,573)
C.W.I.P.	0	0	0	0	0
C.I.A.C.	(93,024)	11,215	(81,809)	0	(81,809)
ACCUMULATED DEPRECIATION	(586,058)	44,113	(541,945)	0	(541,945)
AMORTIZATION OF C.I.A.C.	8,414	(1,871)	6,543	0	6,543
DEFERRED TAX	0	5,919	5,919	0	5,919
WORKING CAPITAL ALLOWANCE	10,983	0	10,983	0	10,983
RATE BASE	\$ 697,825	\$ 36,951	\$ 734,776	\$ 0	\$ 734,776

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SSUI CHARLOTTE/LEE COUNTY
SCHEDULE OF WASTEWATER RATE BASE
TEST YEAR ENDED DECEMBER 31, 1989

SCHEDULE NO. 1-B
DOCKET NO. 900329-WS

COMPONENT	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR PER UTILITY	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR
UTILITY PLANT IN SERVICE	\$ 4,832,649	\$ (14,193)	\$ 4,818,456	\$ 0	\$ 4,818,456
LAND	32,601	0	32,601	0	32,601
NON-USED & USEFUL COMPONENTS	(441,221)	0	(441,221)	0	(441,221)
C.W.I.P.	0	0	0	0	0
C.I.A.C.	(3,684,746)	6,579	(3,678,167)	0	(3,678,167)
ACCUMULATED DEPRECIATION	(996,808)	62,653	(934,155)	0	(934,155)
AMORTIZATION OF C.I.A.C.	649,566	(41,369)	608,197	0	608,197
DEFERRED TAXES	0	7,472	7,472	0	7,472
WORKING CAPITAL ALLOWANCE	7,620	0	7,620	0	7,620
RATE BASE	\$ 399,661	\$ 21,142	\$ 420,803	\$ 0	\$ 420,803

SSUI CHARLOTTE/LEE COUNTY
 COST OF CAPITAL
 TEST YEAR ENDED DECEMBER 31, 1989

SCHEDULE NO. 2-A
 DOCKET NO. 900329-WS

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DESCRIPTION	ADJUSTED TEST YEAR PER UTILITY	WEIGHT	COST	WEIGHTED COST	COMMISSION PRO RATA ADJ TO UTILITY EXHIBIT	BALANCE PER COMMISSION	WEIGHT	COST	WEIGHTED COST
1 LONG TERM DEBT	\$ 22,913,812	54.76%	10.26%	5.62%	\$ (22,281,056)	\$ 632,756	54.76%	9.94%	5.44%
2									
3 SHORT TERM DEBT	0	0.00%	0.00%	0.00%	0	0	0.00%	0.00%	0.00%
4									
5 CUSTOMER DEPOSITS	865,104	2.07%	7.48%	0.15%	(841,215)	23,889	2.07%	7.24%	0.15%
6									
7 PREFERRED STOCK	4,022,625	9.61%	0.00%	0.00%	(3,911,542)	111,083	9.61%	0.00%	0.00%
8									
9 COMMON EQUITY	12,065,850	28.83%	11.33%	3.27%	(11,732,656)	333,194	28.83%	10.33%	2.98%
10									
11 INVESTMENT TAX CREDITS	529,389	1.27%	11.73%	0.15%	(514,770)	14,619	1.27%	9.04%	0.11%
12									
13 DEFERRED INCOME TAXES	1,449,903	3.46%	0.00%	0.00%	(1,409,865)	40,038	3.46%	0.00%	0.00%
14									
15 OTHER CAPITAL	0	0.00%	0.00%	0.00%	0	0	0.00%	0.00%	0.00%
16									
17 TOTAL CAPITAL	\$ 41,846,683	100.00%		9.19%	\$ (40,691,104)	\$ 1,155,579	100.00%		8.69%
18	*****	*****		*****	*****	*****	*****		*****

19
20
21
22
23
24
25

RANGE OF REASONABLENESS	LOW	HIGH
	-----	-----
EQUITY	10.33%	12.33%
	*****	*****
OVERALL RATE OF RETURN	8.69%	9.27%
	*****	*****

SSUI CHARLOTTE/LEE COUNTY
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1989

SCHEDULE NO. 3-A
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DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR	REVENUE INCREASE OR (DECREASE)	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 160,756	\$ 77,633	\$ 238,389	\$ (77,633)	\$ 160,756	\$ 67,519	\$ 228,275
2							
3 OPERATING EXPENSES						42.00%	
4							
5 OPERATION AND MAINTENANCE	\$ 87,863	\$ 0	\$ 87,863	\$ 0	\$ 87,863	\$ 0	\$ 87,863
6							
7 DEPRECIATION	41,562	(8,864)	32,698	0	32,698	0	32,698
8							
9 AMORTIZATION	0	0	0	0	0	0	0
10							
11 TAXES OTHER THAN INCOME	55,329	(19,835)	35,494	(6,709)	28,785	1,688	30,473
12							
13 INCOME TAXES	0	14,807	14,807	(14,807)	0	13,388	13,388
14							
15							
16 TOTAL OPERATING EXPENSES	\$ 184,754	\$ (13,892)	\$ 170,862	\$ (21,516)	\$ 149,346	\$ 15,076	\$ 164,423
17							
18							
19 OPERATING INCOME	\$ (23,998)	\$ 91,525	\$ 67,527	\$ (56,117)	\$ 11,410	\$ 52,443	\$ 63,852
20							
21							
22 RATE BASE	\$ 697,825	\$ 734,776	\$ 734,776	\$ 734,776	\$ 734,776	\$ 734,776	\$ 734,776
23							
24							
25 RATE OF RETURN	-3.44%	9.19%	9.19%	1.55%	1.55%	8.69%	8.69%
26							

SSUI CHARLOTTE/LEE COUNTY
 STATEMENT OF WASTEWATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1989

SCHEDULE NO. 3-B
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DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR	REVENUE INCREASE OR (DECREASE)	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 71,076	\$ 106,541	\$ 177,617	\$(106,541)	\$ 71,076	\$ 99,906	170,982
2							
3 OPERATING EXPENSES						140.56%	
4							
5 OPERATION AND MAINTENANCE	\$ 60,962	\$ 0	\$ 60,962	\$ 0	\$ 60,962	\$ 0	60,962
6							
7 DEPRECIATION	41,489	(16,045)	25,444	0	25,444	0	25,444
8							
9 AMORTIZATION	0	0	0	0	0	0	0
10							
11 TAXES OTHER THAN INCOME	0	44,060	44,060	(6,216)	37,844	2,498	40,342
12	0						
13 INCOME TAXES	0	8,480	8,480	(8,480)	0	7,667	7,667
14							
15							
16 TOTAL OPERATING EXPENSES	\$ 102,451	\$ 36,495	\$ 138,946	\$(14,696)	\$ 124,250	\$ 10,166	134,415
17							
18							
19 OPERATING INCOME	\$(31,375)	\$ 70,046	\$ 38,671	\$(91,845)	\$(53,174)	\$ 89,740	36,567
20							
21							
22 RATE BASE	\$ 399,661	\$ 420,803	\$ 420,803	\$ 420,803	\$ 420,803	\$ 420,803	
23							
24							
25 RATE OF RETURN	-7.85%		9.19%		-12.64%		8.69%
26							
27							
28							
29							

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SSUI CHARLOTTE/LEE COUNTY
ADJUSTMENTS TO OPERATING STATEMENT
TEST YEAR ENDED DECEMBER 31, 1989

SCHEDULE NO. 3-C
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DOCKET NO. 900329-WS

EXPLANATION	ADJUSTMENT	
	WATER	SEWER
1 OPERATING REVENUES		
A. Adjustment to reverse utility's interim revenue provision.	\$ (77,633)	\$ (106,541)
2 TAXES OTHER THAN INCOME		
A. To reflect 2.5% regulatory assessment fee on base year revenues.	\$ (3,215)	\$ (1,422)
B. Adjustment to remove RAF on interim revenue request.	\$ (3,493)	\$ (4,794)
NET ADJUSTMENT	(6,709)	(6,216)
3 INCOME TAXES		
A. To reflect income taxes on adjusted test year income.	\$ (14,807)	\$ (8,480)
4 OPERATING REVENUES		
A. Revenue adjustment to reflect last authorized return on equity.	\$ 67,519	\$ 99,906
5 TAXES OTHER THAN INCOME		
A. Regulatory assessment fees corresponding to interim revenue provisions.	\$ 1,688	\$ 2,498
6 INCOME TAXES		
A. To reflect income taxes relating to interim revenue requirements.	\$ 13,388	\$ 7,667

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SSUI - CITRUS COUNTY - COMBINED SYSTEMS
SCHEDULE OF WATER RATE BASE
TEST YEAR ENDED 12/31/89

SCHEDULE NO. 1-A
DOCKET NO. 900329-WS

COMPONENT	AVERAGE TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR PER UTILITY	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR
1 UTILITY PLANT IN SERVICE	\$ 5,304,874	\$ 0	\$ 5,304,874	\$ 0	\$ 5,304,874
2 LAND & LAND RIGHTS	43,043	0	43,043	0	43,043
3 NON-USED & USEFUL PLANT	(2,007,308)	0	(2,007,308)	0	(2,007,308)
4 ACCUMULATED DEPRECIATION	(794,070)	0	(794,070)	0	(794,070)
5 ACQUISITION ADJUSTMENT	(2,358)	0	(2,358)	0	(2,358)
6 ACCUM. AMORT. - ACQ. ADJ.	1,416	0	1,416	0	1,416
7 C.I.A.C.	(2,354,429)	1,373,152	(981,277)	0	(981,277)
8 AMORTIZATION OF C.I.A.C.	249,235	0	249,235	0	249,235
9 DEFERRED INCOME TAXES	43,382	0	43,382	0	43,382
10 WORKING CAPITAL	33,352	0	33,352	0	33,352
11 RATE BASE	\$ 517,137	\$ 1,373,152	\$ 1,890,289	\$ 0	\$ 1,890,289

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DOCKET NO. 900329-WS
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SSUI - CITRUS COUNTY - COMBINED WATER SYSTEMS
CAPITAL STRUCTURE
TEST YEAR ENDED 12/31/89

SCHEDULE NO. 2-A
DOCKET NO. 900329-WS

DESCRIPTION	ADJUSTED TEST YEAR PER UTILITY	WEIGHT	COST	UTILITY WEIGHTED COST	COMMISSION RECONCILING ADJUSTMENTS	BALANCE PER COMMISSION	WEIGHT	COST	WEIGHTED COST PER COMM.
LONG TERM DEBT	\$ 1,035,122	54.76%	9.94%	5.44%	\$ 0	\$ 1,035,122	54.76%	9.94%	5.44%
PREFERRED STOCK	181,657	9.61%	0.00%	0.00%	0	181,657	9.61%	0.00%	0.00%
COMMON EQUITY	544,970	28.83%	14.04%	4.05%	0	544,970	28.83%	12.63%	3.64%
CUSTOMER DEPOSITS	39,129	2.07%	7.24%	0.15%	0	39,129	2.07%	7.24%	0.15%
DEFERRED TAXES	65,404	3.46%	0.00%	0.00%	0	65,404	3.46%	0.00%	0.00%
INVESTMENT TAX CREDITS	24,007	1.27%	11.32%	0.14%	0	24,007	1.27%	9.69%	0.12%
TOTAL CAPITAL	\$ 1,890,289	100.00%		9.78%	\$ 0	\$ 1,890,289	100.00%		9.36%

RANGE OF REASONABLENESS:

	EQUITY	OVERALL
HIGH	14.63%	9.94%
LOW	12.63%	9.36%

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 DOCKET NO. 900329-WS
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SSUI - CITRUS COUNTY - COMBINED SEWER SYSTEMS
 CAPITAL STRUCTURE
 TEST YEAR ENDED 12/31/89

SCHEDULE NO. 2-A
 DOCKET NO. 900329-WS

DESCRIPTION	ADJUSTED TEST YEAR PER UTILITY	WEIGHT	COST	UTILITY WEIGHTED COST	COMMISSION RECONCILING ADJUSTMENTS	BALANCE PER COMMISSION	WEIGHT	COST	WEIGHTED COST PER COMM.
LONG TERM DEBT	\$ 283,036	54.76%	9.94%	5.44%	\$ 0	\$ 283,036	54.76%	9.94%	5.44%
PREFERRED STOCK	49,671	9.61%	0.00%	0.00%	0	49,671	9.61%	0.00%	0.00%
COMMON EQUITY	149,013	28.83%	14.04%	4.05%	0	149,013	28.83%	14.67%	4.23%
CUSTOMER DEPOSITS	10,699	2.07%	7.24%	0.15%	0	10,699	2.07%	7.24%	0.15%
DEFERRED TAXES	17,884	3.46%	0.00%	0.00%	0	17,884	3.46%	0.00%	0.00%
INVESTMENT TAX CREDITS	6,564	1.27%	11.32%	0.14%	0	6,564	1.27%	9.71%	0.12%
TOTAL CAPITAL	\$ 516,867	100.00%		9.78%	\$ 0	\$ 516,867	100.00%		9.95%

RANGE OF REASONABLENESS:

	EQUITY	OVERALL
HIGH	14.67%	9.95%
LOW	12.67%	9.37%

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DOCKET NO. 900329-WS
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SSUI - CITRUS COUNTY - COMBINED SYSTEMS
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED 12/31/89

SCHEDULE NO. 3-A
DOCKET NO. 900329-WS

COMPONENT	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR	REVENUE INCREASE	ADJUSTED TEST YEAR REVENUES
1 OPERATING REVENUES	\$ 428,749	\$ 184,262	\$ 613,011	\$ (171,747)	\$ 441,264	\$ 147,619	\$ 588,883
2 OPERATING EXPENSES							
3 OPERATION AND MAINTENANCE	266,807	0	266,807	0	266,807	0	266,807
4 DEPRECIATION	57,956	0	57,956	0	57,956	0	57,956
5 AMORTIZATION	(47)	0	(47)	0	(47)	0	(47)
6 TAXES OTHER THAN INCOME	41,088	16,865	57,953	(16,552)	41,401	3,690	45,091
7 INCOME TAXES	0	45,557	45,557	(45,557)	0	42,233	42,233
8 TOTAL OPERATING EXPENSES	\$ 365,804	\$ 62,422	\$ 428,226	\$ (62,109)	\$ 366,117	\$ 45,923	\$ 412,040
9 OPERATING INCOME	\$ 62,945	\$ 121,840	\$ 184,785	\$ (109,638)	\$ 75,147	\$ 101,696	\$ 176,843
10 RATE BASE	\$ 1,890,289		\$ 1,890,289		\$ 1,890,289		\$ 1,890,289
11 RATE OF RETURN	3.33%		9.78%		3.98%		9.36%

ORDER NO. 23860
DOCKET NO. 900329-WS
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SSUI - CITRUS COUNTY - COMBINED SYSTEMS
STATEMENT OF SEWER OPERATIONS
TEST YEAR ENDED 12/31/89

SCHEDULE NO. 3-B
DOCKET NO. 900329-WS

COMPONENT	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR	REVENUE INCREASE	ADJUSTED TEST YEAR REVENUES
1 OPERATING REVENUES	\$ 408,683	\$ (60,070)	\$ 348,613	\$ 72,232	\$ 420,845	(77,645)	\$ 343,200
2 OPERATING EXPENSES							
3 OPERATION AND MAINTENANCE	216,868	0	216,868	0	216,868	0	216,868
4 DEPRECIATION	17,808	0	17,808	0	17,808	0	17,808
5 AMORTIZATION	(79)	0	(79)	0	(79)	0	(79)
6 TAXES OTHER THAN INCOME	45,496	5,470	50,966	(5,166)	45,800	(1,941)	43,859
7 INCOME TAXES	0	12,485	12,485	(12,485)	0	13,316	13,316
8 TOTAL OPERATING EXPENSES	\$ 280,093	\$ 17,955	\$ 298,048	\$ (17,651)	\$ 280,397	\$ 11,375	\$ 291,772
9 OPERATING INCOME	\$ 128,590	\$ (78,025)	\$ 50,565	\$ 89,883	\$ 140,448	\$ (89,020)	\$ 51,428
10 RATE BASE	\$ 516,867		\$ 516,867		\$ 516,867		\$ 516,867
11 RATE OF RETURN	24.88%		9.78%		27.17%		9.95%

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DOCKET NO. 900329-WS
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SSUI - CITRUS COUNTY - COMBINED SYSTEMS
ADJUSTMENTS TO OPERATING STATEMENT

SCHEDULE NO. 3-C
DOCKET NO. 900329-WS

1	ADJUSTMENT		
2	-----		
3	OPERATING REVENUES		
4	-----		
5	A. Adjustment to reverse Utility's interim revenue adjustment	(\$170,016)	\$72,335
6	B. Correction to 1989 annualized revenues per Rate Analyst	\$0	(\$103)
7			
8		(\$170,016)	\$72,232
9		-----	-----
10	TAXES OTHER THAN INCOME		
11	-----		
12	A. Reverse Utility's proposed provision for 4.5% Revenue Assessment	(\$16,509)	(\$5,164)
13	Fee (RAF) - actual revenues and requested interim increase		
14	B. RAF tax on annualized revenue adjustment	(\$43)	(\$2)
15			
16		(\$16,552)	(\$5,166)
17		-----	-----
18	INCOME TAXES		
19	-----		
20	Remove reported provision for income taxes pending determination	(\$45,557)	(\$12,485)
21	of interim revenue requirement	-----	-----
22			
23			
24	OPERATING REVENUES		
25	-----		
26	Adjustment to yield interim revenue requirement	\$147,619	(\$77,645)
27		-----	-----
28			
29	TAXES OTHER THAN INCOME		
30	-----		
31	Additional RAF taxes on interim revenue adjustment	\$3,690	(\$1,941)
32		-----	-----
33			
34	INCOME TAXES		
35	-----		
36	Income taxes related to interim income amount	\$42,233	\$13,316
		-----	-----

ORDER NO. 23860
DOCKET NO. 900329-WS
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DUI - COLLIER COUNTY - COMBINED SYSTEMS
SCHEDULE OF WATER RATE BASE
TEST YEAR ENDED 12/31/89

SCHEDULE NO. 1-A
DOCKET NO. 900329-WS

COMPONENT	AVERAGE TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR PER UTILITY	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR
1 UTILITY PLANT IN SERVICE	\$ 17,652,250	\$ 0	\$ 17,652,250	\$ 0	\$ 17,652,250
2 LAND & LAND RIGHTS	883,689	0	883,689	(488,549)	395,140
3 NON-USED & USEFUL PLANT	0	(160,830)	(160,830)	(166,539)	(327,369)
4 ACCUMULATED DEPRECIATION	(4,719,324)	0	(4,719,324)	0	(4,719,324)
5 C.I.A.C.	(4,282,859)	0	(4,282,859)	426,961	(3,855,898)
6 AMORTIZATION OF C.I.A.C.	434,821	0	434,821	0	434,821
7 DEFERRED INCOME TAXES	0	1,838,607	1,838,607	(1,838,607)	0
8 WORKING CAPITAL	212,734	0	212,734	2,398	215,132
9 RATE BASE	\$ 10,181,311	\$ 1,677,777	\$ 11,859,088	\$ (2,064,336)	\$ 9,794,752

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DOCKET NO. 900329-WS
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DUI - COLLIER COUNTY - MARCO ISLAND
SCHEDULE OF SEWER RATE BASE
TEST YEAR ENDED 12/31/89

SCHEDULE NO. 1-B
DOCKET NO. 900329-WS

COMPONENT	AVERAGE TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR PER UTILITY	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR
1 UTILITY PLANT IN SERVICE	\$ 8,781,616	\$ 0	\$ 8,781,616	0	\$ 8,781,616
2 LAND & LAND RIGHTS	1,422,010	0	1,422,010	(20,451)	1,401,559
3 NON-USED & USEFUL PLANT	0	(1,459,119)	(1,459,119)	0	(1,459,119)
4 ACCUMULATED DEPRECIATION	(2,385,753)	641,169	(1,744,584)	(300,000)	(2,044,584)
5 C.I.A.C.	(3,574,248)	0	(3,574,248)	0	(3,574,248)
6 AMORTIZATION OF C.I.A.C.	671,157	0	671,157	0	671,157
7 DEFERRED INCOME TAXES	0	0	0	0	0
8 WORKING CAPITAL	242,248	1,124	243,372	(137,900)	105,472
9 RATE BASE	\$ 5,157,030	\$ (816,826)	\$ 4,340,204	\$ (458,351)	\$ 3,881,853

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DUI - COLLIER COUNTY - MARCO SHORES
SCHEDULE OF SEWER RATE BASE
TEST YEAR ENDED 12/31/89

SCHEDULE NO. 1-B
DOCKET NO. 900329-WS

COMPONENT	AVERAGE TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR PER UTILITY	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR
1 UTILITY PLANT IN SERVICE	\$ 667,227	\$ 0	\$ 667,227	0	\$ 667,227
2 LAND & LAND RIGHTS	517,200	0	517,200	0	517,200
3 NON-USED & USEFUL PLANT	0	(102,216)	(102,216)	0	(102,216)
4 ACCUMULATED DEPRECIATION	(179,624)	44,834	(134,790)	0	(134,790)
5 C.I.A.C.	(229,423)	0	(229,423)	0	(229,423)
6 AMORTIZATION OF C.I.A.C.	39,247	0	39,247	0	39,247
7 DEFERRED INCOME TAXES	0	0	0	0	0
8 WORKING CAPITAL	20,664	0	20,664	(17,202)	3,462
9 RATE BASE	\$ 835,291	\$ (57,382)	\$ 777,909	\$ (17,202)	\$ 760,707

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DUI - COLLIER COUNTY
 MARCO ISLAND & MARCO SHORES
 ADJUSTMENTS TO RATE BASE SCHEDULES
 TEST YEAR ENDED 12/31/89

SCHEDULE NO. 1-C
 DOCKET NO. 900329-WS

1 DESCRIPTION	WATER	SEWER	SEWER
	MI & MS	M. ISLAND	M. SHORES
2 -----			
3 LAND			
4 -----			
5 Adjustment to reflect reduction to land in Docket No. 850151-WS	(488,549)	(20,451)	
6 -----			
7 NON-USED & USEFUL PLANT			
8 -----			
9 Used and useful adjustment per Docket No. 850151-WS	(166,539)		
10 -----			
11 ACCUMULATED DEPRECIATION			
12 -----			
13 Adjustment to reflect used & useful per support schedule		(300,000)	
14 -----			
15 CIAC			
16 -----			
17 Adjustment to correct 12/89 reported CIAC amount	426,961		
18 -----			
19 DEFERRED INCOME TAXES			
20 -----			
21 Adjustment to remove deferred taxes for water systems.	(1,838,607)		
22 The reported sums appear to reflect projected 1991 provisions			
23 and include non-CIAC related matters.			
24 -----			
25 WORKING CAPITAL			
26 -----			
27 Adjustment to reflect 1/8 of 1989 O&M expenses	2,398	(137,900)	(17,202)
	-----	-----	-----

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DUI - COLLIER COUNTY - COMBINED SYSTEMS
 CAPITAL STRUCTURE
 TEST YEAR ENDED 12/31/89

SCHEDULE NO. 2-A
 DOCKET NO. 900329-WS

DESCRIPTION	ADJUSTED TEST YEAR PER UTILITY	WEIGHT	COST	UTILITY WEIGHTED COST	COMMISSION RECONCILING ADJUSTMENTS	BALANCE PER COMMISSION	WEIGHT	COST	WEIGHTED COST PER COMM.
1 LONG TERM DEBT	\$ 29,361,109	55.57%	14.25%	7.92%	\$(21,338,528)	\$ 8,022,581	55.57%	14.25%	7.92%
2 PREFERRED STOCK	0	0.00%	0.00%	0.00%	0	0	0.00%	0.00%	0.00%
3 COMMON EQUITY	21,559,659	40.80%	12.96%	5.29%	(15,668,733)	5,890,926	40.80%	12.96%	5.29%
4 CUSTOMER DEPOSITS	1,026,009	1.94%	7.08%	0.14%	(745,664)	280,345	1.94%	7.08%	0.14%
5 DEFERRED TAXES	790,677	1.50%	0.00%	0.00%	(574,634)	216,043	1.50%	0.00%	0.00%
6 INVESTMENT TAX CREDITS	100,341	0.19%	0.00%	0.00%	(72,924)	27,417	0.19%	0.00%	0.00%
7 TOTAL CAPITAL	\$ 52,837,795	100.00%		13.34%	\$(38,400,483)	\$ 14,437,312	100.00%		13.34%

RANGE OF REASONABLENESS:

	EQUITY	OVERALL
HIGH	14.96%	14.16%
LOW	12.96%	13.34%

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 DOCKET NO. 900329-WS
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DUI - COLLIER COUNTY - COMBINED SYSTEMS
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED 12/31/89

SCHEDULE NO. 3-A
 DOCKET NO. 900329-WS

COMPONENT	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR	REVENUE INCREASE	ADJUSTED TEST YEAR REVENUES
1 OPERATING REVENUES	\$ 3,827,278	\$ (20,656)	\$ 3,806,622	\$ 217,798	\$ 4,024,420	\$ 0	\$ 4,024,420
2 OPERATING EXPENSES							
3 OPERATION AND MAINTENANCE	1,701,870	32,376	1,734,246	(13,187)	1,721,059	0	1,721,059
4 DEPRECIATION	473,596	0	473,596	(9,876)	463,720	0	463,720
5 TAXES OTHER THAN INCOME	298,220	0	298,220	5,445	303,665	0	303,665
6 INCOME TAXES	164,861	0	164,861	116,053	280,914	0	280,914
7 TOTAL OPERATING EXPENSES	\$ 2,638,547	\$ 32,376	\$ 2,670,923	\$ 98,435	\$ 2,769,358	\$ 0	\$ 2,769,358
8 OPERATING INCOME	\$ 1,188,731	\$ (53,032)	\$ 1,135,699	\$ 119,363	\$ 1,255,062	\$ 0	\$ 1,255,062
9 RATE BASE	\$ 11,859,088		\$ 11,859,088		\$ 9,794,752		\$ 9,794,752
10 RATE OF RETURN	10.02%		9.58%		12.81%		12.81%

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DOCKET NO. 900329-WS
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DUI - COLLIER COUNTY - MARCO ISLAND
STATEMENT OF SEWER OPERATIONS
TEST YEAR ENDED 12/31/89

SCHEDULE NO. 3-B
DOCKET NO. 900329-WS

COMPONENT	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR	REVENUE INCREASE	ADJUSTED TEST YEAR REVENUES
OPERATING REVENUES	\$ 1,208,676	\$ 623,652	\$ 1,832,328	\$ (559,887)	\$ 1,272,441	\$ 478,318	\$ 1,750,759
OPERATING EXPENSES							
OPERATION AND MAINTENANCE	835,105	8,992	844,097	(325)	843,772	0	843,772
DEPRECIATION	224,649	(48,391)	176,258	0	176,258	0	176,258
TAXES OTHER THAN INCOME	75,437	15,591	91,028	(13,997)	77,031	11,958	88,989
INCOME TAXES	(101,678)	243,639	141,961	(141,961)	0	123,895	123,895
TOTAL OPERATING EXPENSES	\$ 1,033,513	\$ 219,831	\$ 1,253,344	\$ (156,283)	\$ 1,097,061	\$ 135,853	\$ 1,232,914
OPERATING INCOME	\$ 175,163	\$ 403,821	\$ 578,984	\$ (403,604)	\$ 175,380	\$ 342,465	\$ 517,845

RATE BASE	\$ 4,340,203		\$ 4,340,203		\$ 3,881,853		\$ 3,881,853

RATE OF RETURN	4.04%		13.34%		4.52%		13.34%

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DOCKET NO. 900329-WS
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DUI - COLLIER COUNTY - MARCO SHORES
STATEMENT OF SEWER OPERATIONS
TEST YEAR ENDED 12/31/89

SCHEDULE NO. 3-B
DOCKET NO. 900329-WS

COMPONENT	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR	REVENUE INCREASE	ADJUSTED TEST YEAR REVENUES
OPERATING REVENUES	\$ 53,317	\$ 127,438	\$ 180,755	\$(124,774)	\$ 55,981	\$ 21,043	\$ 77,024
OPERATING EXPENSES							
OPERATION AND MAINTENANCE	27,695	0	27,695	0	27,695	0	27,695
DEPRECIATION	17,987	(5,173)	12,814	0	12,814	0	12,814
TAXES OTHER THAN INCOME	7,843	3,186	11,029	(3,119)	7,910	526	8,436
INCOME TAXES	(23,258)	48,703	25,445	(25,445)	0	0	0
TOTAL OPERATING EXPENSES	\$ 30,267	\$ 46,716	\$ 76,983	\$(28,564)	\$ 48,419	\$ 526	\$ 48,945
OPERATING INCOME	\$ 23,050	\$ 80,722	\$ 103,772	\$(96,210)	\$ 7,562	\$ 20,517	\$ 28,079
=====							
RATE BASE	\$ 777,910		\$ 777,910		\$ 760,707		\$ 760,707
=====							
RATE OF RETURN	2.96%		13.34%		0.99%		3.69%
=====							

ORDER NO. 23860
DOCKET NO. 900329-WS
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DUI - COLLIER COUNTY
MARCO ISLAND & MARCO SHORES
ADJUSTMENTS TO OPERATING SCHEDULES
TEST YEAR ENDED 12/31/89

SCHEDULE NO. 3-C
DOCKET NO. 900329-WS

	WATER	SEWER	SEWER
	M1 & MS	M. ISLAND	M. SHORES
1 DESCRIPTION			
2 -----			
3 OPERATING REVENUES			
4 -----			
5 A. Adjustment to reverse revenue adjustment reportedly needed		(623,652)	(127,438)
6 for compensatory earnings			
7 B. Adjustment to show revenues per billing analysis using actual	217,798	63,765	2,664
8 rates and allocating miscellaneous revenues			
9	217,798	(559,887)	(124,774)
10 OPERATING EXPENSES			
11 -----			
12 Adjustment to show rate case expense per Docket No. 850151-WS	(13,187)	(325)	
13			
14			
15 DEPRECIATION			
16 -----			
17 Adjustment to reflect approximate used and useful correction	(9,876)		
18 to depreciation expense for water systems			
19			
20 TAXES OTHER THAN INCOME			
21 -----			
22 A. Regulatory Assessment Fee (RAF) related to reversed revenues	0	(15,591)	(3,186)
23 B. Regulatory Assessment Fees on actual revenues	5,445	1,594	67
24			
25	5,445	(13,997)	(3,119)
26 INCOME TAXES			
27 -----			
28 Adjustment to reflect income taxes on adjusted income	116,053	(141,961)	(25,445)
29			
30			
31 OPERATING REVENUES			
32 -----			
33 Recommended revenue adjustment for interim period	0	478,318	21,043
34			
35 TAXES OTHER THAN INCOME TAXES			
36 -----			
37 Regulatory Assessment Fees on interim revenues	0	11,958	526
38			
39 INCOME TAXES			
40 -----			
41 Income taxes due to adjusted income amount	0	123,895	0

SSUI - MARION - TOTAL COUNTY
 SCHEDULE OF WATER RATE BASE
 TEST YEAR ENDED DECEMBER 31, 1989

SCHEDULE NO. 1-A
 DOCKET NO. 900329-WS

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COMPONENT	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR PER UTILITY	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR
1 UTILITY PLANT IN SERVICE	\$ 338,876	\$ 0	\$ 338,876	\$ 0	\$ 338,876
2					
3 LAND	8,683	0	8,683	0	8,683
4					
5 NON-USED & USEFUL COMPONENTS	(124)	0	(124)	0	(124)
6					
7 C.W.I.P.	0	0	0	0	0
8					
9 C.I.A.C.	(154,138)	0	(154,138)	0	(154,138)
10					
11 ACCUMULATED DEPRECIATION	(66,682)	0	(66,682)	0	(66,682)
12					
13 AMORTIZATION OF C.I.A.C.	38,927	0	38,927	0	38,927
14					
15 DEFERRED INCOME TAXES (DEBITS)	660	0	660	0	660
16					
17 WORKING CAPITAL ALLOWANCE	7,088	0	7,088	0	7,088
18					
19 RATE BASE	\$ 173,290	\$ 0	\$ 173,290	\$ 0	\$ 173,290
20					

SSUI - MARION - TOTAL COUNTY
 SCHEDULE OF SEWER RATE BASE
 TEST YEAR ENDED DECEMBER 31, 1989

SCHEDULE NO. 1-B
 DOCKET NO. 900329-WS

ORDER NO. 23860
 DOCKET NO. 900329-WS
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COMPONENT	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR PER UTILITY	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR
1 UTILITY PLANT IN SERVICE	\$ 1,114,719	\$ 0	\$ 1,114,719	\$ 0	\$ 1,114,719
2					
3 LAND	381,481	0	381,481	0	381,481
4					
5 NON-USED & USEFUL COMPONENTS	(21,316)	0	(21,316)	0	(21,316)
6					
7 C.W.I.P.	0	0	0	0	0
8					
9 C.I.A.C.	(222,334)	0	(222,334)	0	(222,334)
10					
11 ACCUMULATED DEPRECIATION	(291,143)	0	(291,143)	0	(291,143)
12					
13 AMORTIZATION OF C.I.A.C.	84,465	0	84,465	0	84,465
14					
15 DEFERRED INCOME TAXES (DEBITS)	2,583	0	2,583	0	2,583
16					
17 WORKING CAPITAL ALLOWANCE	12,328	0	12,328	0	12,328
18					
19 RATE BASE	\$ 1,060,783	\$ 0	\$ 1,060,783	\$ 0	\$ 1,060,783
20					

SSUI - MARION - TOTAL COUNTY
 CAPITAL STRUCTURE
 TEST YEAR ENDED DECEMBER 31, 1989

SCHEDULE NO. 2
 DOCKET NO. 900329-WS

ORDER NO. 23860
 DOCKET NO. 900329-WS
 PAGE 37

DESCRIPTION	ADJUSTED TEST YEAR PER UTILITY	WEIGHT	COST	WEIGHTED COST	COMMISSION ADJUSTMENTS TO UTILITY EXHIBIT	BALANCE PER COMMISSION	WEIGHT	COST	WEIGHTED COST
LONG TERM DEBT	\$ 22,913,812	54.76%	9.94%	5.44%	\$ (22,238,076)\$	675,736	54.76%	9.94%	5.44%
SHORT TERM DEBT	0	0.00%	0.00%	0.00%	0	0	0.00%	0.00%	0.00%
CUSTOMER DEPOSITS	865,104	2.07%	7.24%	0.15%	(839,592)	25,512	2.07%	7.24%	0.15%
PREFERRED STOCK	4,022,625	9.61%	0.00%	0.00%	(3,903,996)	118,629	9.61%	0.00%	0.00%
COMMON EQUITY	12,065,850	28.83%	14.32%	4.13%	(11,710,024)	355,826	28.83%	13.29%	3.83%
INVESTMENT TAX CREDITS	529,389	1.27%	11.32%	0.14%	(513,777)	15,612	1.27%	9.89%	0.13%
DEFERRED INCOME TAXES	1,449,903	3.46%	0.00%	0.00%	(1,407,145)	42,758	3.46%	0.00%	0.00%
OTHER CAPITAL	0	0.00%	0.00%	0.00%	0	0	0.00%	0.00%	0.00%
TOTAL CAPITAL	\$ 41,846,683	100.00%		9.75%	\$ (40,612,610)\$	1,234,073	100.00%		9.55%

RANGE OF REASONABLENESS

	LOW	HIGH
EQUITY	13.29%	15.29%
OVERALL RATE OF RETURN	9.55%	10.13%

ORDER NO. 23860
DOCKET NO. 900329-WS
PAGE 38

SSUI - MARION - TOTAL COUNTY
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED DECEMBER 31, 1989

SCHEDULE NO. 3-A
DOCKET NO. 900329-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR	REVENUE INCREASE OR (DECREASE)	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 85,525	\$ 8,809	\$ 94,334	(\$ 8,876)	\$ 85,458	\$ 6,072	\$ 91,530
2							
3 OPERATING EXPENSES							
4							
5 OPERATION AND MAINTENANCE	\$ 56,700	\$ 0	\$ 56,700	\$ 0	\$ 56,700	\$ 0	\$ 56,700
6							
7 DEPRECIATION	7,784	0	7,784	0	7,784	0	7,784
8							
9 AMORTIZATION	0	0	0	0	0	0	0
10							
11 TAXES OTHER THAN INCOME	6,387	2,107	8,494	(2,109)	6,385	152	6,537
12							
13 INCOME TAXES	0	4,266	4,266	(4,266)	0	3,955	3,955
14							
15							
16 TOTAL OPERATING EXPENSES	\$ 70,871	\$ 6,373	\$ 77,244	(\$ 6,375)	\$ 70,869	\$ 4,107	\$ 74,976
17							
18							
19 OPERATING INCOME	\$ 14,654	\$ 2,436	\$ 17,090	(\$ 2,501)	\$ 14,589	\$ 1,965	\$ 16,554
20							
21							
22 RATE BASE	\$ 173,290		\$ 173,290		\$ 173,290		\$ 173,290
23							
24							
25 RATE OF RETURN	8.46%		9.86%		8.42%		9.55%
26							

SSUI - MARION - TOTAL COUNTY
 STATEMENT OF SEWER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1989

SCHEDULE NO. 3-B
 DOCKET NO. 900329-WS

ORDER NO. 23860
 DOCKET NO. 900329-WS
 PAGE 39

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR	REVENUE INCREASE OR (DECREASE)	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 174,485	\$ 134,962	\$ 309,447	(\$ 159,011)	\$ 150,436	\$ 149,937	\$ 300,373
2							
3 OPERATING EXPENSES							
4							
5 OPERATION AND MAINTENANCE	\$ 98,625	0	\$ 98,625	0	\$ 98,625	0	\$ 98,625
6							
7 DEPRECIATION	45,270	0	45,270	0	45,270	0	45,270
8							
9 AMORTIZATION	0	0	0	0	0	0	0
10							
11 TAXES OTHER THAN INCOME	25,112	9,563	34,675	(10,164)	24,511	3,748	28,259
12							
13 INCOME TAXES	0	26,178	26,178	(26,178)	0	26,702	26,702
14							
15							
16 TOTAL OPERATING EXPENSES	\$ 169,007	\$ 35,741	\$ 204,748	(\$ 36,342)	\$ 168,406	\$ 30,450	\$ 198,856
17							
18							
19 OPERATING INCOME	\$ 5,478	\$ 99,221	\$ 104,699	(\$ 122,669)	(\$ 17,970)	\$ 119,487	\$ 101,517
20							
21							
22 RATE BASE	\$ 1,060,783		\$ 1,060,783		\$ 1,060,783		\$ 1,060,783
23							
24							
25 RATE OF RETURN	0.52%		9.87%		-1.69%		9.57%*
26							

* Rate of return differs from water because weighted cost of equity is based on uniform rates only. Samira Villas does not have sewer.

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 DOCKET NO. 900329-WS
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SSUI - MARION - TOTAL COUNTY
 ADJUSTMENTS TO OPERATING STATEMENT
 TEST YEAR ENDED DECEMBER 31, 1989

SCHEDULE NO. 3-C
 PAGE 1 OF 1
 DOCKET NO. 900329-WS

EXPLANATION	ADJUSTMENTS	
	WATER	SEWER
1 OPERATING REVENUES		
2 A. To remove utility's requested increase.	\$ (8,876)	\$ (159,011)
3	=====	=====
4		
5 TAXES OTHER THAN INCOME		
6 A. To remove regulatory assessment fees		
7 associated with requested revenue increase		
8 and 4.5% RAF.	\$ (2,109)	\$ (10,164)
9	=====	=====
10		
11 INCOME TAXES		
12 A. To adjust remove income tax associated	\$ (4,266)	\$ (26,178)
13 with requested increase.	=====	=====
14		
15		
16 OPERATING REVENUES		
17 A. To adjust revenues to allow a fair		
18 rate of return.	\$, 6,072	\$ 149,937
19	=====	=====
20		
21 TAXES OTHER THAN INCOME		
22 A. To reflect regulatory assessment fees at 2.5%		
23 associated with staff adjustment to revenues.	\$ 152	\$ 3,748
24	=====	=====
25		
26 INCOME TAXES		
27 A. To reflect income tax expense associated		
28 with staff adjustment to revenues.	\$ 3,955	\$ 26,702
29	=====	=====

ORDER NO. 23860
DOCKET NO. 900329-WS
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UNITED FL. - MARION OAKS
SCHEDULE OF WATER RATE BASE
TEST YEAR ENDED DECEMBER 31, 1989

SCHEDULE NO. 1-A
DOCKET NO. 900329-WS

COMPONENT	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR PER UTILITY	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR
1 UTILITY PLANT IN SERVICE	\$ 3,359,274	\$ 9,011	\$ 3,368,285	\$ 0	\$ 3,368,285
2					
3 LAND	407,982	(7,936)	400,046	0	400,046
4					
5 NON-USED & USEFUL COMPONENTS	(1,596,461)	0	(1,596,461)	0	(1,596,461)
6					
7 C.W.I.P.	1,603,045	(1,603,045)	0	0	0
8					
9 C.I.A.C.	(490,071)	0	(490,071)	0	(490,071)
10					
11 ACCUMULATED DEPRECIATION	(415,269)	(788)	(416,057)	0	(416,057)
12					
13 AMORTIZATION OF C.I.A.C.	39,488	0	39,488	0	39,488
14					
15 ACQUISITION ADJUSTMENTS	(424,988)	424,988	0	0	0
16					
17 DEFERRED TAX DEBITS	77,774	0	77,774	0	77,774
18					
19 WORKING CAPITAL ALLOWANCE	23,279	0	23,279	0	23,279
20					
21 RATE BASE	\$ 2,584,053	\$ (1,177,770)	\$ 1,406,283	\$ 0	\$ 1,406,283
22					

ORDER NO. 23860
DOCKET NO. 900329-WS
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UNITED FL. - MARION OAKS
SCHEDULE OF SEWER RATE BASE
TEST YEAR ENDED DECEMBER 31, 1989

SCHEDULE NO. 1-B
DOCKET NO. 900329-WS

COMPONENT	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR PER UTILITY	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR
1 UTILITY PLANT IN SERVICE	\$ 2,185,748	\$ 7,208	\$ 2,192,956	\$ 0	\$ 2,192,956
2					
3 LAND	43,482	(8,636)	34,846	0	34,846
4					
5 NON-USED & USEFUL COMPONENTS	(354,968)	0	(354,968)	0	(354,968)
6					
7 C.W.I.P.	656,304	(656,304)	0	0	0
8					
9 C.I.A.C.	(223,399)	0	(223,399)	0	(223,399)
10					
11 ACCUMULATED DEPRECIATION	(537,569)	(631)	(538,200)	0	(538,200)
12					
13 AMORTIZATION OF C.I.A.C.	16,381	0	16,381	0	16,381
14					
15 ACQUISITION ADJUSTMENTS	0	0	0	0	0
16					
17 DEFERRED TAX DEBITS	18,539	0	18,539	0	18,539
18					
19 WORKING CAPITAL ALLOWANCE	21,829	0	21,829	0	21,829
20					
21 RATE BASE	\$ 1,826,347	\$ (658,363)	\$ 1,167,984	\$ 0	\$ 1,167,984
22					

UNITED FL. - MARION OAKS
 CAPITAL STRUCTURE
 TEST YEAR ENDED DECEMBER 31, 1989

SCHEDULE NO. 2
 DOCKET NO. 900329-WS

ORDER NO. 23860
 DOCKET NO. 900329-WS
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DESCRIPTION	ADJUSTED TEST YEAR PER UTILITY	WEIGHT	COST	WEIGHTED COST	COMMISSION ADJUSTMENTS TO UTILITY EXHIBIT	BALANCE PER COMMISSION	WEIGHT	COST	WEIGHTED COST
LONG TERM DEBT	\$ 1,004,796	5.00%	10.54%	0.53%	\$ (876,130)	\$ 128,666	5.00%	10.54%	0.53%
SHORT TERM DEBT	4,302,852	21.40%	12.00%	2.57%	(3,751,865)	550,987	21.40%	12.00%	2.57%
CUSTOMER DEPOSITS	176,925	0.88%	8.00%	0.07%	(154,269)	22,656	0.88%	8.00%	0.07%
PREFERRED STOCK	0	0.00%	0.00%	0.00%	0	0	0.00%	0.00%	0.00%
COMMON EQUITY	14,501,080	72.13%	12.43%	8.97%	(12,644,193)	1,856,887	72.13%	12.43%	8.97%
INVESTMENT TAX CREDITS	0	0.00%	0.00%	0.00%	0	0	0.00%	0.00%	0.00%
DEFERRED INCOME TAXES	117,697	0.59%	0.00%	0.00%	(102,626)	15,071	0.59%	0.00%	0.00%
OTHER CAPITAL	0	0.00%	0.00%	0.00%	0	0	0.00%	0.00%	0.00%
TOTAL CAPITAL	\$ 20,103,350	100.00%		12.13%	\$ (17,529,083)	\$ 2,574,267	100.00%		12.13%

RANGE OF REASONABLENESS	LOW	HIGH
EQUITY	12.43%	14.43%
OVERALL RATE OF RETURN	12.13%	13.57%

UNITED FL. - MARION OAKS
 STATEMENT OF SEWER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1989

SCHEDULE NO. 3-B
 DOCKET NO. 900329-WS

ORDER NO. 23860
 DOCKET NO. 900329-WS
 PAGE 45

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR	REVENUE INCREASE OR (DECREASE)	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 356,354	\$ 98,650	\$ 455,004	\$ (100,451)	\$ 354,553	\$ 98,225	\$ 452,778
2							
3 OPERATING EXPENSES							
4							
5 OPERATION AND MAINTENANCE	\$ 174,635	\$ 0	\$ 174,635	\$ 0	\$ 174,635	\$ 0	\$ 174,635
6							
7 DEPRECIATION	62,478	(15,599)	46,879	0	46,879	0	46,879
8							
9 AMORTIZATION	0		0	0	0	0	0
10							
11 TAXES OTHER THAN INCOME	30,196	(2,477)	27,719	(2,512)	25,207	2,456	27,663
12							
13 INCOME TAXES	24,435	39,640	64,075	(44,559)	19,516	43,555	63,071
14							
15							
16 TOTAL OPERATING EXPENSES	\$ 291,744	\$ 21,564	\$ 313,308	\$ (47,070)	\$ 266,238	\$ 46,010	\$ 312,248
17							
18							
19 OPERATING INCOME	\$ 64,610	\$ 77,086	\$ 141,696	\$ (53,381)	\$ 88,315	\$ 52,215	\$ 140,530
20							
21							
22 RATE BASE	\$ 1,826,347		\$ 1,167,984		\$ 1,167,984		\$ 1,167,984
23							
24							
25 RATE OF RETURN	3.54%		12.13%		7.56%		12.03%*
26							

* Revenue requirement limited to requested amount which produces less than compensatory ROR.

ORDER NO. 23860
DOCKET NO. 900329-WS
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UNITED FL. - MARION OAKS
ADJUSTMENTS TO OPERATING STATEMENT
TEST YEAR ENDED DECEMBER 31, 1989

SCHEDULE NO. 3-C
PAGE 1 OF 1
DOCKET NO. 900329-WS

EXPLANATION	ADJUSTMENTS	
	WATER	SEWER
1 OPERATING REVENUES		
2 A. To remove utility's requested increase.	\$ (164,421)	\$ (98,225)
3		
4 B. To remove unbilled revenues.	(6,512)	(2,226)
5	-----	-----
6 TOTAL ADJUSTMENT	\$ (170,933)	\$ (100,451)
7	-----	-----
8		
9 TAXES OTHER THAN INCOME		
10 A. To remove regulatory assessment fees		
11 associated with requested increase.	\$ (4,111)	\$ (2,456)
12		
13 B. To remove regulatory assessment fees		
14 associated with unbilled revenues.	(163)	(56)
15	-----	-----
16 TOTAL ADJUSTMENT	\$ (4,274)	\$ (2,512)
17	-----	-----
18		
19 INCOME TAXES		
20 A. To adjust remove income tax associated		
21 with requested increase.	\$ (52,642)	\$ (43,721)
22		
23 B. To remove income taxes associated		
24 with unbilled revenues.	(2,450)	(838)
25	-----	-----
26 TOTAL ADJUSTMENT	\$ (55,092)	\$ (44,559)
27	-----	-----
28		
29 OPERATING REVENUES		
30 A. To adjust revenues to allow a fair		
31 rate of return, limited to requested amount.	\$ 164,431	\$ 98,225
32	-----	-----
33		
34 TAXES OTHER THAN INCOME		
35 A. To reflect regulatory assessment fees at 2.5%		
36 associated with staff adjustment to revenues.	\$ 4,111	\$ 2,456
37	-----	-----
38		
39 INCOME TAXES		
40 A. To reflect income tax expense		
41 associated with staff adjustment to revenues.	\$ 52,894	\$ 43,555
42	-----	-----
43		

ORDER NO. 23860
DOCKET NO. 900329-WS
PAGE 47

SSUI-MARTIN COUNTY-TOTAL
SCHEDULE OF WATER RATE BASE
TEST YEAR ENDED DECEMBER 31, 1989

SCHEDULE NO. 1-A
DOCKET NO. 900329-WS

COMPONENT	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR PER UTILITY	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR
1 UTILITY PLANT IN SERVICE	\$ 516,817	\$ (2,851)	\$ 513,966	0	\$ 513,966
2 LAND	13,127	(225)	12,902	0	12,902
3 NON-USED & USEFUL PLANT	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(115,568)	(134)	(115,702)	0	(115,702)
5 C.I.A.C	(253,266)	0	(253,266)	0	(253,266)
6 AMORITIZATION OF C.I.A.C	64,746	0	64,746	0	64,746
7 WORKING CAPITAL REQUIREMENT	0	10,492	10,492	0	10,492
8 RATE BASE	\$ 225,856	\$ 7,282	\$ 233,138	0	233,138

ORDER NO. 23860
DOCKET NO. 900329-WS
PAGE 48

SSUI-MARTIN COUNTY-TOTAL
SCHEDULE OF SEWER RATE BASE
TEST YEAR ENDED DECEMBER 31, 1989

SCHEDULE NO. 1-B
DOCKET NO. 900329-WS

COMPONENT	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR PER UTILITY	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR
1 UTILITY PLANT IN SERVICE	\$ 959,049	\$ (2,259)	\$ 956,790	0	\$ 956,790
2 LAND	20,818	0	20,818	0	20,818
3 NONUSED & USEFUL PLANT	0	0	0	0	0
4 ACCUMULATED DEPRECIATION	(227,261)	203	(227,058)	0	(227,058)
5 C.I.A.C.	(368,988)	0	(368,988)	0	(368,988)
6 AMORTIZATION OF C.I.A.C.	92,969	0	92,969	0	92,969
7 WORKING CAPITAL REQUIREMENT	0	15,275	15,275	0	15,275
8 RATE BASE	476,587	13,219	489,806	0	489,806

SSUI-MARTIN COUNTY-TOTAL
CAPITAL STRUCTURE
TEST YEAR ENDED DECEMBER 31, 1989

SCHEDULE NO. 2
DOCKET NO. 900329-WS

ORDER NO. 23860
DOCKET NO. 900329-WS
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DESCRIPTION	ADJUSTED TEST YEAR PER UTILITY	WEIGHT	COST	UTILITY WEIGHTED COST	COMMISSION RECONC. ADJ. TO UTILITY EXHIBIT	BALANCE PER COMMISSION	WEIGHT	COST	WEIGHTED COST PER COMMISSION
1 LONG TERM DEBT	\$ 22,913,812	54.76%	9.94%	5.44%	\$ (22,517,953)	\$ 395,859	54.76%	9.94%	5.44%
2 PREFERRED STOCK	4,022,625	9.61%	0.00%	0.00%	(3,953,130)	69,495	9.61%	0.00%	0.00%
3 COMMON EQUITY	12,065,850	28.83%	13.95%	4.02%	(11,857,400)	208,450	28.83%	13.47%	3.88%
4 CUSTOMER DEPOSITS	865,104	2.07%	7.24%	0.15%	(850,158)	14,946	2.07%	7.24%	0.15%
5 DEFERRED TAXES	1,449,903	3.46%	0.00%	0.00%	(1,424,854)	25,049	3.46%	0.00%	0.00%
6 ITC	529,389	1.27%	11.32%	0.14%	(520,243)	9,146	1.27%	10.01%	0.13%
7 TOTAL CAPITAL	\$ 41,846,683	100.00%		9.76%	\$ (41,123,739)	\$ 722,944	100.00%		9.60%

RANGE OF REASONABLENESS:

	LOW	HIGH
EQUITY	13.47%	15.47%
OVERALL RATE OF RETURN	9.60%	10.18%

Note: Return on equity calculated using a weighted average of equity cost rates by system.

SSUI-MARTIN COUNTY-TOTAL
 STATEMENT OF WATER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1989

SCHEDULE NO. 3-A
 DOCKET NO. 900329-WS

ORDER NO. 23860
 DOCKET NO. 900329-WS
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DESCRIPTION	BALANCE PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 93,557	\$ 45,659	\$ 139,216	\$(43,579)	\$ 95,637	\$ 40,275	\$ 135,912
OPERATING EXPENSES						57.02%	
2 OPERATION AND MAINTENANCE	\$ 83,927	\$ 0	\$ 83,927	\$ 0	\$ 83,927	\$	\$ 83,927
3 DEPRECIATION	12,738	(604)	12,134	0	12,134		12,134
4 TAXES OTHER THAN INCOME	10,896	3,888	14,784	(3,888)	10,896	1,017	11,913
5 INCOME TAXES	0	5,616	5,616	(10,486)	(4,870)	10,430	5,561
6 TOTAL OPERATING EXPENSES	\$ 107,561	\$ 8,900	\$ 116,461	\$(14,374)	\$ 102,087	\$ 11,447	\$ 113,535
7 OPERATING INCOME	\$ (14,004)	\$ 36,759	\$ 22,755	\$(29,205)	\$(6,450)	\$ 28,828	\$ 22,378
8 RATE BASE	\$ 225,856		\$ 233,138		\$ 233,138		\$ 233,138
9 RATE OF RETURN	-6.20%		9.76%		-2.77%		9.60%

SSUI-MARTIN COUNTY-TOTAL
 STATEMENT OF SEWER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1989

SCHEDULE NO. 3-B
 DOCKET NO. 900329-WS

ORDER NO. 23860
 DOCKET NO. 900329-WS
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DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 137,522	\$ 96,369	\$ 233,891	\$ (88,629)	\$ 145,262	\$ 82,830	\$ 228,092
OPERATING EXPENSES						42.11%	
2 OPERATION AND MAINTENANCE	\$ 122,202	\$ 0	\$ 122,202	\$ 0	\$ 122,202		\$ 122,202
3 DEPRECIATION	28,976	(533)	28,443	0	28,443		28,443
4 TAXES OTHER THAN INCOME	16,623	6,895	23,518	(6,895)	16,623	2,071	18,694
5 INCOME TAXES	0	11,883	11,883	(21,759)	(9,876)	21,594	11,718
6 TOTAL OPERATING EXPENSES	\$ 167,801	\$ 18,245	\$ 186,046	\$ (28,654)	\$ 157,392	\$ 23,664	\$ 181,057
7 OPERATING INCOME	\$ (30,279)	\$ 78,124	\$ 47,845	\$ (59,975)	\$ (12,130)	\$ 59,165	\$ 47,035
8 RATE BASE	\$ 489,806		\$ 489,806		\$ 489,806		\$ 489,806
9 RATE OF RETURN	-6.18%		9.77%		-2.48%		9.60%

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SSUI-MARTIN COUNTY-TOTAL
ADJUSTMENTS TO OPERATING STATEMENTS
TEST YEAR ENDED DECEMBER 31, 1986

SCHEDULE NO. 3-C
PAGE 1 OF 1
DOCKET NO. 900329-WS

EXPLANATION	WATER	SEWER
-----	-----	-----
(1) OPERATING REVENUES		

To remove utility's requested interim increase.	\$ (43,579)	\$ (88,629)
	-----	-----
(2) TAXES OTHER THAN INCOME		

A) To reflect regulatory assess. fees (RAFTs) of 2.5% of test year revenues.	\$ (1,927)	\$ (2,906)
B) To remove RAFTs on the requested revenue increase.	(1,961)	(3,989)
	-----	-----
TOTAL	\$ (3,888)	\$ (6,895)
	-----	-----
(3) INCOME TAXES		

To correct test year income tax expense.	\$ (10,486)	\$ (21,759)
	-----	-----
(4) OPERATING REVENUES		

To reflect the interim revenue increase.	\$ 40,275	\$ 82,830
	-----	-----
(5) TAXES OTHER THAN INCOME		

To reflect RAFTs on the interim revenue increase.	\$ 1,017	\$ 2,071
	-----	-----
(6) INCOME TAXES		

To reflect income taxes on the increase in revenue.	\$ 10,430	\$ 21,594
	-----	-----

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UNITED FL - SUNNY HILLS
SCHEDULE OF WATER RATE BASE
TEST YEAR ENDED DECEMBER 31, 1989

SCHEDULE NO. 1-A
DOCKET NO. 900329-WS

COMPONENT	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR PER UTILITY	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR
1 UTILITY PLANT IN SERVICE	\$ 1,439,222	\$ 2,534	\$ 1,441,756	\$ 0	\$ 1,441,756
2					
3 LAND	137,733	984	138,717	0	138,717
4					
5 NON-USED & USEFUL COMPONENTS	(680,738)	0	(680,738)	0	(680,738)
6					
7 C.W.I.P.	775,532	(775,532)	0	0	0
8					
9 ACCUM DEPRECIATION	(419,899)	(222)	(420,121)	0	(420,121)
10					
11 AQUISITION ADJUSTMENTS	(32,567)	32,567	0	0	0
12					
13 ACCUM AMORTIZATION	0	0	0	0	0
14					
15 C.I.A.C.	(94,643)	0	(94,643)	0	(94,643)
16					
17 ACCUM AMORTIZATION	13,894	0	13,894	0	13,894
18					
19 DEBIT DEFERRED INCOME TAXES	19,878	0	19,878	0	19,878
20					
21 WORKING CAPITAL ALLOWANCE	11,358	(341)	11,017	0	11,017
22					
23 RATE BASE	\$ 1,169,770	\$ (740,010)	\$ 429,760	\$ 0	\$ 429,760

ORDER NO. 23860
DOCKET NO. 900329-WS
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UNITED FL - SUNNY HILLS
SCHEDULE OF SEWER RATE BASE
TEST YEAR ENDED DECEMBER 31, 1989

SCHEDULE NO. 1-B
DOCKET NO. 900329-WS

COMPONENT	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR PER UTILITY	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR
1 UTILITY PLANT IN SERVICE	\$ 541,933	\$ 2,701	\$ 544,634	0	\$ 544,634
2					
3 LAND	24,998	1,049	26,047	0	26,047
4					
5 NON-USED & USEFUL COMPONENTS	(134,897)	0	(134,897)	0	(134,897)
6					
7 C.W.I.P.	52,731	(52,731)	0	0	0
8					
9 ACCUM DEPRECIATION	(261,784)	(236)	(262,020)	0	(262,020)
10					
11 AQUISITION ADJUSTMENTS	0	0	0	0	0
12					
13 ACCUM AMORTIZATION	0	0	0	0	0
14					
15 C.I.A.C.	0	0	0	0	0
16					
17 ACCUM AMORTIZATION	0	0	0	0	0
18					
19 DEBIT DEFERRED INCOME TAXES	3,010	0	3,010	0	3,010
20					
21 WORKING CAPITAL ALLOWANCE	7,571	0	7,571	0	7,571
22					
23					
24 RATE BASE	\$ 233,562	\$(49,217)	\$ 184,345	0	\$ 184,345

UNITED FL - SUNNY HILLS
 CAPITAL STRUCTURE
 TEST YEAR ENDED DECEMBER 31, 1989

SCHEDULE NO. 2
 DOCKET NO. 900329-WS

DESCRIPTION	ADJUSTED TEST YEAR PER UTILITY	WEIGHT	COST	WEIGHTED COST	COMMISSION ADJUSTMENTS TO UTILITY EXHIBIT	BALANCE PER COMMISSION	WEIGHT	COST	WEIGHTED COST
LONG TERM DEBT	\$ 1,004,796	5.00%	10.54%	0.53%	\$ (974,102)	\$ 30,694	5.00%	9.97%	0.50%
SHORT TERM DEBT	4,302,852	21.40%	12.00%	2.57%	(4,171,411)	131,441	21.40%	0.00%	0.00%
CUSTOMER DEPOSITS	176,925	0.88%	8.00%	0.07%	(171,520)	5,405	0.88%	8.00%	0.07%
PREFERRED STOCK	0	0.00%	0.00%	0.00%	0	0	0.00%	12.00%	0.00%
COMMON EQUITY	14,501,080	72.13%	12.43%	8.97%	(14,058,110)	442,970	72.13%	11.99%	8.65%
INVESTMENT TAX CREDITS	0	0.00%	0.00%	0.00%	0	0	0.00%	0.00%	0.00%
DEFERRED INCOME TAXES	117,697	0.59%	0.00%	0.00%	(114,102)	3,595	0.59%	0.00%	0.00%
OTHER CAPITAL	0	0.00%	0.00%	0.00%	0	0	0.00%	0.00%	0.00%
TOTAL CAPITAL	\$ 20,103,350	100.00%		12.13%	\$ (19,489,245)	\$ 614,105	100.00%		9.22%

RANGE OF REASONABLENESS

LOW HIGH

EQUITY 11.99% 13.99%
 =====

OVERALL RATE OF RETURN 9.22% 10.66%
 =====

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UNITED FL - SUNNY HILLS
STATEMENT OF WATER OPERATIONS
TEST YEAR ENDED DECEMBER 31, 1989

SCHEDULE NO. 3-A
DOCKET NO. 900329-WS

DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR	REVENUE INCREASE OR (DECREASE)	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 55,400	\$ 138,299	\$ 193,699	\$ (138,197)	\$ 55,502	\$ 27,751	\$ 83,253
OPERATING EXPENSES						50.00%	
2 OPERATION AND MAINTENANCE	\$ 90,862	\$ (2,732)	\$ 88,130	\$ 0	\$ 88,130	\$	\$ 88,130
3 DEPRECIATION	29,354	(7,417)	21,937	0	21,937		21,937
4 AMORTIZATION	0	0	0	0	0		0
5 TAXES OTHER THAN INCOME	7,332	1,455	8,787	(3,455)	5,332	694	6,026
6 INCOME TAXES	(50,975)	74,102	23,127	(23,127)	0	0	0
7 TOTAL OPERATING EXPENSES	\$ 76,573	\$ 65,408	\$ 141,981	\$ (26,582)	\$ 115,399	69%	\$ 116,093
8 OPERATING INCOME	\$ (21,173)	\$ 72,891	\$ 51,718	\$ (111,615)	\$ (59,897)	\$ 27,057	\$ (32,840)
9 RATE BASE	\$ 1,169,770		\$ 429,760		\$ 429,760		\$ 429,760
10 RATE OF RETURN	-1.81%		12.03%		-13.94%		-7.64%

UNITED FL - SUNNY HILLS
 STATEMENT OF SEWER OPERATIONS
 TEST YEAR ENDED DECEMBER 31, 1989

SCHEDULE NO. 3-B
 DOCKET NO. 900329-WS

ORDER NO. 23860
 DOCKET NO. 900329-WS
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DESCRIPTION	TEST YEAR PER UTILITY	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR	REVENUE INCREASE OR (DECREASE)	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 46,290	\$ 59,516	\$ 105,806	\$ (57,636)	\$ 48,170	\$ 24,085	\$ 72,255
OPERATING EXPENSES						50.00%	
2 OPERATION AND MAINTENANCE	\$ 60,568	\$ 0	\$ 60,568	\$ 0	\$ 60,568	\$	\$ 60,568
3 DEPRECIATION	11,350	(4,171)	7,179	0	7,179		7,179
4 AMORTIZATION	0		0		0		0
5 TAXES OTHER THAN INCOME	6,296	(301)	5,995	(1,441)	4,554	602	5,156
6 INCOME TAXES	(20,528)	30,409	9,881	(9,881)	0	0	0
7 TOTAL OPERATING EXPENSES	\$ 57,686	\$ 25,937	\$ 83,623	\$ (11,322)	\$ 72,301	\$ 602	\$ 72,903
8 OPERATING INCOME	\$ (11,396)	\$ 33,579	\$ 22,183	\$ (46,314)	\$ (24,131)	\$ 23,483	\$ (648)
9 RATE BASE	\$ 233,562	\$	\$ 184,345	\$	\$ 184,345	\$	\$ 184,345
10 RATE OF RETURN	-4.88%		12.03%		-13.09%		-0.35%

ORDER NO. 23860
DOCKET NO. 900329-WS
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UNITED FL - SUNNY HILLS
ADJUSTMENTS TO OPERATING STATEMENT
TEST YEAR ENDED DECEMBER 31, 1989

SCHEDULE NO. 3-C
PAGE 1 of 1
DOCKET NO. 900329-WS

EXPLANATION	ADJUSTMENT	
	WATER	SEWER
-----	-----	-----
1 OPERATING REVENUES		
A. Adjustment to remove revenues related to compensatory earnings level	\$ (138,197)	\$ (57,636)
	-----	-----
2 TAXES OTHER THAN INCOME		
A. To remove regulatory assessment fees related to requested revenues.	\$ (3,455)	\$ (1,441)
	-----	-----
3 INCOME TAXES		
A. Adjustment to remove income taxes related to compensatory earnings	\$ (23,127)	\$ (9,881)
	-----	-----
4 OPERATING REVENUES		
A. To reflect recommended increased revenues.	\$ 27,751	\$ 24,085
	-----	-----
5 TAXES OTHER THAN INCOME		
A. To reflect regulatory assessment fees related to adjustment to revenues.	\$ 694	\$ 602
	-----	-----

ORDER NO. 23860
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SUMMARY OF INTERIM REVENUES

SOUTHERN STATES UTILITIES, INC.
UNITED FLORIDA UTILITIES, INC.
DELTONA UTILITIES, INC.

SCHEDULE A
DOCKET NO. 900329-WS
PAGE 1 OF 3

COMMISSION APPROVED COUNTY UNIFORM				
	1989 REVENUE	RECOMMENDED REVENUE	REVENUE INCREASE	% INCREASE
MARTIN COUNTY (SSU)				
WATER				
Fisherman's Haven	15,958	22,710	6,752	41.92%
Fox Run	14,982	21,323	6,341	41.92%
Leilani Heights	64,697	91,879	27,182	41.92%
TOTAL WATER	95,637	135,912	40,275	41.92%
SEWER				
Fisherman's Haven	22,398	35,139	12,741	57.14%
Fox Run	9,492	14,858	5,366	57.14%
Leilani Heights	113,372	178,095	64,723	57.14%
TOTAL SEWER	145,262	228,092	82,830	57.14%
TOTAL MARTIN	240,899	364,004	123,105	51.10%
CHARLOTTE/LEE COUNTY (SSU)				
Burnt Store				
WATER	160,756	228,275	67,519	42.00%
SEWER	71,076	170,982	99,906	140.56%
TOTAL CHARLOTTE/LEE	231,832	399,257	167,425	72.22%
MARION COUNTY (UFUC)				
Marion Oaks				
WATER	327,930	492,361	164,431	50.14%
SEWER	354,553	452,778	98,225	27.70%
TOTAL MARION	682,483	945,139	262,656	38.49%

ORDER NO. 23860
DOCKET NO. 900329-WS SUMMARY OF INTERIM REVENUES
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SOUTHERN STATES UTILITIES, INC.
UNITED FLORIDA UTILITIES, INC.
DELTONA UTILITIES, INC.

SCHEDULE A
DOCKET NO. 900329-WS
PAGE 2 OF 3

COMMISSION APPROVED COUNTY UNIFORM				
	1989 REVENUE	RECOMMENDED REVENUE	REVENUE INCREASE	% INCREASE
WASHINGTON COUNTY (UFUC)				
Sunny Hills				
WATER	55,502	83,253	27,751	50.00%
SEWER	48,170	72,255	24,085	50.00%
TOTAL WASHINGTON	103,672	155,508	51,836	50.00%
COLLIER COUNTY (DUI)				
SEWER ONLY				
Marco Island	1,272,441	1,750,759	478,318	37.59%
Marco Shores	55,981	77,024	21,043	37.59%
TOTAL COLLIER	1,328,422	1,827,783	499,361	37.59%
CITRUS COUNTY (SSU)				
WATER				
Apache Shores	29,687	39,619	9,932	33.45%
Golden Terrace	16,251	21,689	5,438	33.45%
Oak Forest	22,096	29,489	7,393	33.45%
Crystal River	5,070	6,767	1,697	33.45%
Rolling Green	15,008	20,030	5,022	33.45%
Gospel Island	820	1,095	275	33.45%
Point O'Woods	31,339	41,824	10,485	33.45%
Rosemont	8,498	11,343	2,845	33.45%
Sugarmill Woods	312,495	417,027	104,532	33.45%
TOTAL WATER	441,264	588,883	147,619	33.45%
SEWER				
Apache Shores	20,704	16,884	(3,820)	-18.45%
Point O'Woods	13,139	10,715	(2,424)	-18.45%
Sugarmill Woods	387,002	315,601	(71,401)	-18.45%
TOTAL SEWER	420,845	343,200	(77,645)	-18.45%
TOTAL CITRUS	862,109	932,083	69,974	8.12%

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SUMMARY OF INTERIM REVENUES

SOUTHERN STATES UTILITIES, INC.
UNITED FLORIDA UTILITIES, INC.
DELTONA UTILITIES, INC.

SCHEDULE A
DOCKET NO. 900329-WS
PAGE 3 OF 3

	COMMISSION APPROVED COUNTY UNIFORM			
	1989 REVENUE	RECOMMENDED REVENUE	REVENUE INCREASE	% INCREASE
MARION COUNTY (SSU)				
WATER				
UNIFORM RATES	82,919	86,751	5,892	7.11%
Citrus Park				
Salt Springs				
Samira Villas	2,539	4,779	180	7.11%
TOTAL WATER	85,458	91,530	6,072	7.11%
SEWER				
UNIFORM RATES	150,436	300,373	149,937	99.67%
Citrus Park				
Salt Springs				
South Forty				
TOTAL SEWER	150,436	300,373	149,937	99.67%
TOTAL MARION	235,894	391,903	156,009	66.14%
TOTAL RECOMMENDED INTERIM REVENUES	3,685,311	5,015,677	1,330,366	36.10%

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DOCKET NO. 900329-WS
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SCHEDULE C
PAGE 1 OF 12

INTERIM RATES BASED ON HISTORICAL TEST YEAR ENDED 12/31/89

SOUTHERN STATES UTILITIES, INC.
COUNTY: MARTIN

	COMPANY REQUESTED			COMMISSION APPROVED INTERIM
	Present Rates	Stand Alone	County- wide	County- wide
FISHERMAN'S HAVEN (Bi-monthly)				
WATER				
Residential and General Service				
5/8" x 3/4"	\$8.23	\$13.62	\$11.98	\$11.68
3/4"	\$12.34	\$20.41	\$17.96	\$17.51
1"	\$20.57	\$34.03	\$29.94	\$29.19
1 1/2"	\$41.12	\$68.03	\$59.86	\$58.36
2"	\$65.80	\$108.85	\$95.79	\$93.38
3"	\$131.60	\$217.71	\$191.57	\$186.77
4"	\$205.62	\$340.17	\$299.32	\$291.82
6"	\$411.25	\$680.35	\$598.66	\$583.65
Gallage Rate per 1,000 Gallons	\$0.76	\$1.26	\$1.11	\$1.08
SEWER				
Residential				
5/8" x 3/4"	\$11.13	\$23.15	\$17.92	\$17.49
FLAT RATE - Sewer only	\$28.40	\$59.08	\$45.73	\$44.63
Gallage Rate per 1,000 Gallons (14M Cap bi-monthly)	\$1.47	\$3.06	\$2.37	\$2.31
General Service				
5/8" x 3/4"	\$11.13	\$23.15	\$17.92	\$17.49
3/4"	\$16.69	\$34.72	\$26.87	\$26.23
1"	\$27.82	\$57.87	\$44.79	\$43.72
1 1/2"	\$55.63	\$115.72	\$89.57	\$87.42
2"	\$89.01	\$185.16	\$143.32	\$139.87
3"	\$178.02	\$370.32	\$286.63	\$279.74
4"	\$278.16	\$570.64	\$447.87	\$437.10
6"	\$556.31	\$1,157.25	\$895.71	\$874.19
Gallage Rate per 1,000 Gallons	\$1.47	\$3.06	\$2.37	\$2.31

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 DOCKET NO. 900329-WS
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SCHEDULE C
 PAGE 2 OF 12

INTERIM RATES BASED ON HISTORICAL TEST YEAR ENDED 12/31/89

SOUTHERN STATES UTILITIES, INC.
 COUNTY: MARTIN

COMMISSION
 APPROVED
 INTERIM

	COMPANY REQUESTED			County-wide
	Present Rates	Stand Alone	County-wide	
WATER				
Residential and General Service				
5/8" x 3/4"	\$4.45	\$11.17	\$6.48	\$6.32
3/4"	N/A	N/A	N/A	N/A
1"	N/A	N/A	N/A	N/A
1 1/2"	N/A	N/A	N/A	N/A
2"	N/A	N/A	N/A	N/A
3"	N/A	N/A	N/A	N/A
4"	N/A	N/A	N/A	N/A
6"	N/A	N/A	N/A	N/A
Gallage Rate per 1,000 Gallons (After first 1,000 gallons)	\$1.14	\$2.86	\$1.66	\$1.62
SEWER				
Residential				
5/8" x 3/4" FLAT RATE	\$9.99	\$36.42	\$16.08	\$15.70
Gallage Rate per 1,000 Gallons	N/A			
General Service				
5/8" x 3/4"	N/A			
3/4"				
1"				
1 1/2"				
2"				
3"				
4"				
6"				
Gallage Rate per 1,000 Gallons				

ORDER NO. 23860
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SCHEDULE C
PAGE 3 OF 12

INTERIM RATES BASED ON HISTORICAL TEST YEAR ENDED 12/31/89

COMMISSION
APPROVED
INTERIM

SOUTHERN STATES UTILITIES, INC.
COUNTY: MARTIN

COMPANY REQUESTED

Lailani Heights (monthly)	Present	Stand	County-	County-
	Rates	Alone	wide	wide
WATER				
Residential and General Service				
5/8" x 3/4"	\$4.77	\$5.54	\$6.94	\$6.77
3/4"	\$7.14	\$8.30	\$10.39	\$10.13
1"	\$11.89	\$13.82	\$17.31	\$16.87
1 1/2"	\$23.80	\$27.67	\$34.65	\$33.78
2"	\$38.06	\$44.24	\$55.40	\$54.01
3"	\$76.14	\$88.51	\$110.84	\$108.06
4"	\$118.97	\$138.30	\$173.18	\$168.84
6"	\$237.93	\$276.59	\$346.35	\$337.67
Gallonge Rate per 1,000 Gallons	\$0.76	\$0.88	\$1.11	\$1.08
SEWER				
Residential				
5/8" x 3/4"	\$8.43	\$11.35	\$13.57	\$13.25
FLAT RATE - Sewer only	\$22.82	\$30.74	\$36.74	\$35.86
Gallonge Rate per 1,000 Gallons (10M Cap)	\$2.11	\$2.84	\$3.40	\$3.32
General Service				
5/8" x 3/4"	\$8.43	\$11.35	\$13.57	\$13.25
3/4"	\$12.65	\$17.04	\$20.37	\$19.88
1"	\$21.09	\$28.41	\$33.96	\$33.14
1 1/2"	\$42.18	\$56.81	\$67.91	\$66.28
2"	\$67.49	\$90.90	\$108.67	\$106.05
3"	\$134.99	\$181.81	\$217.35	\$212.12
4"	\$210.91	\$284.07	\$339.59	\$331.42
6"	\$421.83	\$568.15	\$679.19	\$662.86
Gallonge Rate per 1,000 Gallons	\$2.54	\$1.54	\$4.09	\$3.99

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SCHEDULE C
 PAGE 4 OF 12

INTERIM RATES BASED ON HISTORICAL TEST YEAR ENDED 12/31/89

SOUTHERN STATES UTILITIES, INC.
 COUNTY: CHARLOTTE & LEE

COMMISSION
 APPROVED
 INTERIM

	COMPANY REQUESTED			County- wide
	Present Rates	Stand Alone	County- wide	
Burnt Store (monthly)				
WATER				
Residential and General Service				
5/8" x 3/4"	\$7.51	\$11.27	\$11.14	\$10.78
3/4"	\$7.51	\$11.27	\$11.14	\$10.78
1"	\$18.78	\$28.17	\$27.85	\$26.96
1 1/2"	\$37.55	\$56.35	\$55.68	\$53.90
2"	\$60.08	\$90.15	\$89.09	\$86.23
3"	\$120.16	\$180.30	\$178.19	\$172.47
4"	\$187.75	\$281.73	\$278.41	\$269.48
6" Pirate Harbour	\$394.63	\$592.16	\$585.20	\$566.42
Gallonge Rate per 1,000 Gallons	\$2.81	\$4.22	\$4.17	\$4.03
Gallonge Rate - Pirate Harbour	\$2.05	\$3.08	\$3.04	\$2.94
SEWER				
Residential				
5/8" x 3/4"	\$5.96	\$14.89	\$14.89	\$14.34
Gallonge Rate per 1,000 Gallons (10M Cap)	\$1.79	\$4.47	\$4.47	\$4.31
General Service				
5/8" x 3/4"	\$5.96	\$14.89	\$14.89	\$14.34
3/4"	\$5.96	\$14.89	\$14.89	\$14.34
1"	\$14.90	\$37.23	\$37.24	\$35.84
1 1/2"	\$29.80	\$74.47	\$74.47	\$71.69
2"	\$47.68	\$119.15	\$119.15	\$114.70
3"	\$95.36	\$238.30	\$238.30	\$229.40
4"	\$149.00	\$372.35	\$372.35	\$358.43
6"	\$298.00	\$744.69	\$744.70	\$716.87
Gallonge Rate per 1,000 Gallons	\$1.79	\$4.47	\$4.47	\$4.31

ORDER NO. 23860
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SCHEDULE C
PAGE 5 OF 12

INTERIM RATES BASED ON HISTORICAL TEST YEAR ENDED 12/31/89

UNITED FLORIDA UTILITIES CORPORATION
COUNTY: MARION

COMMISSION
APPROVED
INTERIM

MARION OAKS
WATER

	COMPANY REQUESTED			COMMISSION APPROVED INTERIM
	Present Rates	Stand Alone	County- wide	
Residential and General Service				
5/8" x 3/4"	\$5.10	\$7.74	\$7.61	\$7.66
1"	\$11.78	\$17.88	\$17.57	\$17.69
1 1/2"	\$22.90	\$34.76	\$34.16	\$34.38
2"	\$36.25	\$55.03	\$54.07	\$54.43
3"	\$71.84	\$109.06	\$107.16	\$107.86
4"	\$111.89	\$193.50	\$166.90	\$167.99
6"	\$223.14	\$387.00	\$332.84	\$335.02
Gallonge Rate per MG	\$1.62	\$2.46	\$2.42	\$2.43
WASTEWATER				
Residential All Meter Sizes	\$9.11	\$11.64	\$11.62	\$11.63
Gallonge Rate per MG (10 MG Max) (10M Cap)	\$3.60	\$4.60	\$4.59	\$4.60
General Service				
5/8" x 3/4"	\$9.11	\$11.64	\$11.62	\$11.63
1"	\$22.26	\$28.44	\$28.39	\$28.43
1 1/2"	\$44.18	\$56.44	\$56.34	\$56.42
2"	\$70.48	\$90.04	\$89.88	\$90.00
3"	\$140.63	\$179.67	\$179.35	\$179.58
4"	\$219.53	\$291.00	\$279.97	\$280.34
6"	\$438.73	\$582.00	\$559.51	\$560.26
Gallonge Charge per MG	\$4.33	\$5.53	\$5.52	\$5.53

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INTERIM RATES BASED ON HISTORICAL TEST YEAR ENDED 12/31/89
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UNITED FLORIDA UTILITIES CORPORATION
 COUNTY: WASHINGTON

COMMISSION
 APPROVED
 INTERIM

	COMPANY REQUESTED			COMMISSION APPROVED INTERIM
	Present Rates	Stand Alone	County-wide	County-wide
SUNNY HILLS (monthly)				
WATER				
Residential and General Service				
5/8" x 3/4"	\$5.88	\$20.82	\$8.82	\$8.82
1"	\$5.88	\$20.82	\$8.82	\$8.82
1 1/2"	\$5.88	\$20.82	\$8.82	\$8.82
2"	\$5.88	\$20.82	\$8.82	\$8.82
3"	\$5.88	\$20.82	\$8.82	\$8.82
4"	\$5.88	\$20.82	\$8.82	\$8.82
6"	\$5.88	\$20.82	\$8.82	\$8.82

(Above rates include 2 MG)

Gallage Charge per MG

3 - 5 MG	1.37	4.85	\$2.06	\$2.06
6 - 20 MG	1.09	3.86	\$1.64	\$1.64
21 - 50 MG	0.93	3.29	\$1.40	\$1.40
Over 50 MG	0.81	2.87	\$1.22	\$1.22

WASTEWATER

Residential				
Base Facility Charge -- ALL	\$22.98	\$50.65	\$34.47	\$34.47

Gallage Charge per MG	\$0.00	\$0.00	\$0.00	\$0.00
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General Service

5/8" x 3/4"	\$22.98	\$50.65	\$34.47	\$34.47
1"	\$22.98	\$50.65	\$34.47	\$34.47
1 1/2"	\$22.98	\$50.65	\$34.47	\$34.47
2"	\$22.98	\$50.65	\$34.47	\$34.47
3"	\$22.98	\$50.65	\$34.47	\$34.47
4"	\$22.98	\$50.65	\$34.47	\$34.47
6"	\$22.98	\$50.65	\$34.47	\$34.47

Gallage Charge per MG	\$0.80	\$1.76	\$1.20	\$1.20
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INTERIM RATES SUMMARY - Based on Historical Test Year Ended: 2/31/89

DELTONA UTILITIES, INC.		COMMISSION APPROVED INTERIM			
COUNTY: COLLIER		COMPANY REQUESTED			
SEWER	Monthly Billing	Present Rates	Stand Alone	County-wide	County-wide
MARCO ISLAND					
	Residential all meter sizes	\$6.57	\$9.96	\$9.96	\$9.04
	Gallonage Charge per 1,000 Gallons (6M Cap)	\$1.11	\$1.68	\$1.68	\$1.53
General Service					
	5/8" x 3/4"	\$6.57	\$9.96	\$9.96	\$9.04
	1"	\$30.05	\$45.56	\$45.56	\$41.35
	1 1/2"	\$59.39	\$90.04	\$90.04	\$81.71
	2"	\$94.60	\$143.41	\$143.41	\$130.16
	3"	\$188.51	\$285.78	\$285.78	\$259.37
	4"	\$294.15	\$445.93	\$445.93	\$404.72
	6"	\$587.62	\$890.83	\$890.83	\$808.51
	Gallonage Rate per 1,000 Gallons	\$1.35	\$2.05	\$2.05	\$1.86
	Sale of Effluent per 1,000 Gals	\$0.25	\$0.25	\$0.25	\$0.25
Other Sewer Sales					
	Gallonage Charge per MG	\$1.41	\$2.14	\$2.14	\$1.94
Marco Shores					
	Residential - FLAT RATE	\$17.63	\$59.77	\$26.73	\$24.26
	Gallonage Charge per 1,000 Gallons	N/A			
General Service					
	5/8" x 3/4"	\$14.98	\$50.79	\$22.71	\$20.61
	1"	\$37.46	\$127.00	\$56.79	\$51.54
	1 1/2"	\$74.91	\$253.96	\$113.56	\$103.07
	2"	\$119.86	\$406.35	\$181.71	\$164.92
	3"	\$239.72	\$812.70	\$363.42	\$329.83
	Gallonage Rate per 1,000 Gallons	\$1.60	\$5.42	\$2.43	\$2.20
	Multi-family Service	\$14.98	\$50.79	\$22.71	\$20.61

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INTERIM RATES BASED ON HISTORICAL TEST YEAR ENDED 12/31/89

SOUTHERN STATES UTILITIES, INC. COUNTY: CITRUS	COMPANY REQUESTED			COMMISSION APPROVED INTERIM
	Present Rates	Stand Alone	County- wide	County- wide
WATER				
APACHE SHORES (Monthly)				
Residential and General Service				
5/8" x 3/4"	\$5.62	\$6.31	\$7.81	\$7.50
3/4"	\$8.42	\$9.45	\$11.70	\$11.24
1"	\$14.06	\$15.78	\$19.54	\$18.76
1 1/2"	\$28.10	\$31.53	\$39.06	\$37.50
2"	\$44.95	\$50.44	\$62.48	\$59.99
3"	\$89.93	\$100.91	\$125.01	\$120.01
4"	\$140.52	\$157.68	\$195.34	\$187.52
6"	\$281.00	\$315.31	\$390.62	\$374.99
Gallonage Charge per 1,000 gallons	\$4.71	\$5.29	\$6.55	\$6.29
GOLDEN TERRACE (monthly)				
Residential and General Service				
All Meter Sizes -- Minimum charge including first 2,000 gallons	\$8.97	\$9.15	\$12.47	\$11.97
Gallonage Charge per 1,000 gallons after 2,000 gallons	\$2.53	\$2.58	\$3.52	\$3.38
OAK FOREST (bi-monthly)				
Residential and General Service				
5/8" x 3/4"	\$9.55	\$11.88	\$13.28	\$12.74
3/4"	\$14.31	\$17.80	\$19.89	\$19.10
1"	\$23.87	\$29.69	\$33.18	\$31.85
1 1/2"	\$47.72	\$59.35	\$66.34	\$63.68
2"	\$76.37	\$94.99	\$106.16	\$101.92
Gallonage Charge per 1,000 gallons	\$0.85	\$1.06	\$1.18	\$1.13
CRYSTAL RIVER (monthly)				
Residential and General Service				
5/8" x 3/4"	\$3.05	\$10.68	\$4.24	\$4.07
1"	\$7.65	\$26.79	\$10.63	\$10.21
1 1/2"	\$15.27	\$53.48	\$21.23	\$20.38
Gallonage Charge per 1,000 gallons	\$0.64	\$2.24	\$0.89	\$0.85

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CITRUS COUNTY continued	COMMISSION APPROVED INTERIM			
	COMPANY REQUESTED			
	Present Rates	Stand Alone	County-wide	County-wide
WATER				
ROLLING GREEN (bi-monthly)				
Residential and General Service All Meter Sizes -- base charge	\$10.75	\$10.75	\$14.94	\$14.35
Gallonage Charge per 1,000 gallons	\$1.08	\$1.08	\$1.50	\$1.44
GOSPEL ISLAND (bi-monthly)				
Residential and General Service 5/8" x 3/4"	\$10.00	\$44.69	\$13.90	\$13.35
Gallonage Charge per 1,000 gallons	\$1.00	\$4.47	\$1.39	\$1.33
POINT O'WOODS				
Residential and General Service 5/8" x 3/4"	\$3.43	\$5.36	\$4.77	\$4.58
Gallonage Charge per 1,000 gallons	\$0.95	\$1.48	\$1.32	\$1.27
ROSEMONT (monthly)				
Residential and General Service 5/8" x 3/4"	\$5.31	\$11.15	\$7.38	\$7.09
Gallonage Charge per 1,000 gallons	\$1.06	\$2.23	\$1.47	\$1.41
SUGARMILL WOODS (monthly)				
Residential and General Service 5/8" x 3/4"	\$2.00	\$2.77	\$2.78	\$2.67
3/4"	\$3.00	\$4.16	\$4.17	\$4.00
1"	\$5.00	\$6.93	\$6.95	\$6.67
1 1/2"	\$10.00	\$13.87	\$13.90	\$13.35
2"	\$16.00	\$22.19	\$22.24	\$21.35
3"	\$31.99	\$44.36	\$44.47	\$42.69
4"	\$49.99	\$69.32	\$69.49	\$66.71
6"	\$99.98	\$138.64	\$138.98	\$133.42
Gallonage Charge per 1,000 gallons	\$0.58	\$0.80	\$0.81	\$0.77

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COMMISSION

CITRUS COUNTY continued

	COMPANY REQUESTED			
	Present Rates	Stand Alone	County-wide	County-wide
WASTEWATER				
APACHE SHORES (monthly)				
Residential				
Base Facility Charge -- ALL	\$7.35	\$10.90	\$9.24	\$7.35
Gallage Charge per 1,000 gallons (10,000 gallons maximum)	\$4.73	\$7.01	\$5.94	\$4.73
General Service				
5/8" x 3/4"	\$7.35	\$10.90	\$9.24	\$7.35
3/4"	\$11.04	\$16.37	\$13.87	\$11.04
1"	\$18.40	\$27.29	\$23.12	\$18.40
1 1/2"	\$36.79	\$54.56	\$46.23	\$36.79
2"	\$58.87	\$87.30	\$73.97	\$58.87
3"	\$117.72	\$174.58	\$147.92	\$117.72
4"	\$183.95	\$272.80	\$231.13	\$183.95
6"	\$367.89	\$545.58	\$462.25	\$367.89
Gallage Charge per 1,000 gallons	\$4.73	\$7.01	\$5.94	\$4.73
POINT O'WOODS				
Residential and General Service and multi-family				
5/8" x 3/4" - flat monthly charge	\$15.26	\$60.26	\$19.17	\$15.26
SUGARMILL WOODS				
Residential				
All Meter Sizes - base facility charge	\$8.06	\$8.06	\$10.13	\$8.06
Gallage Charge per 1,000 gallons (6,000 gallons maximum)	\$2.21	\$2.21	\$2.78	\$2.21
General Service				
5/8" x 3/4"	\$8.06	\$8.06	\$10.13	\$8.06
3/4"	\$12.09	\$12.09	\$15.19	\$12.09
1"	\$20.13	\$20.13	\$25.29	\$20.13
1 1/2"	\$40.27	\$40.27	\$50.60	\$40.27
2"	\$64.43	\$64.43	\$80.96	\$64.43
3"	\$128.86	\$128.86	\$161.91	\$128.86
4"	\$201.34	\$201.34	\$252.98	\$201.34
Gallage Charge per 1,000 gallons	\$2.65	2.65	\$3.33	\$2.65

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INTERIM RATES BASED ON HISTORICAL TEST YEAR ENDED 12/31/89

SOUTHERN STATES UTILITIES, INC.
COUNTY: MARION

WATER	COMPANY REQUESTED			COMMISSION APPROVED INTERIM
	Present Rates	Stand Alone	County- wide	County- wide
Bi-Monthly Billing				
Uniform Rates (Citrus Park, Salt Springs)				
Residential and General Service				
5/8" x 3/4"	\$13.30	\$14.33	\$14.68	\$14.25
3/4"	\$19.96	\$21.51	\$22.03	\$21.38
1"	\$33.26	\$35.85	\$36.72	\$35.62
1 1/2"	\$66.52	\$71.60	\$73.43	\$71.25
2"	\$106.44	\$114.72	\$117.50	\$114.01
3"	\$212.87	\$229.43	\$234.99	\$228.01
4"	\$332.61	\$358.49	\$367.17	\$356.26
6"	\$665.23	\$716.96	\$734.35	\$712.53
Gallage Rate per 1,000 Gallons	\$0.96	\$1.03	\$1.06	\$1.03
Samira Villas (Bi-monthly)				
Residential and General Service				
5/8" x 3/4"	\$9.28	\$18.14	\$10.24	\$9.94
3/4"	\$13.90	\$27.18	\$15.34	\$14.89
1"	\$23.18	\$45.23	\$25.59	\$24.63
1 1/2"	\$46.36	\$90.64	\$51.18	\$49.66
2"	\$74.10	\$144.87	\$81.80	\$79.37
3"	\$148.26	\$289.86	\$163.66	\$158.80
4"	\$231.62	\$452.84	\$255.69	\$248.09
6"	\$463.28	\$905.76	\$511.41	\$496.22
Gallage Rate per 1,000 Gallons	\$1.03	\$2.01	\$1.14	\$1.10

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INTERIM RATES BASED ON HISTORICAL TEST YEAR ENDED 12/31/89

SOUTHERN STATES UTILITIES, INC. COUNTY: MARION	Bi-Monthly Billing	COMPANY REQUESTED			COMMISSION
		Present Rates	Stand Alone	County-wide	APPROVED INTERIM
SEWER					
Uniform Rates (Citrus Park, Salt Springs, South Forty)					
	Residential all meter sizes	\$24.49	\$50.38	\$50.38	\$48.90
	Gallonge Charge per 1,000 Gallons (16M Cap bi-monthly)	\$2.26	\$4.65	\$4.65	\$4.51
General Service					
	5/8" x 3/4"	\$24.49	\$50.38	\$50.38	\$48.90
	3/4"	\$36.72	\$75.53	\$75.53	\$73.32
	1"	\$61.18	\$125.85	\$125.85	\$122.16
	1 1/2"	\$122.33	\$251.63	\$251.63	\$244.26
	2"	\$195.71	\$402.58	\$402.58	\$390.77
	3"	\$391.39	\$805.09	\$805.09	\$781.49
	4"	\$611.53	\$1,257.92	\$1,257.92	\$1,221.04
	6"	\$1,223.03	\$2,515.77	\$2,515.77	\$2,442.02
	Gallonge Rate per 1,000 Gallons	\$2.71	\$5.57	\$5.57	\$5.41