



DOCKET 950495-WS
EXHIBIT NO. 67
CASE NO. 96-04227

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BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 950495 - WS
APPLICATION FOR A GENERAL RATE INCREASE

VOLUME VIII
BOOK 4 OF 4

MINIMUM FILING REQUIREMENTS
SERVICE AVAILABILITY

Containing

WASTEWATER SERVICE AVAILABILITY SCHEDULES (PLANTS A-Z)

PROJECTED TEST YEAR ENDED 12/31/96

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 950495-WS EXHIBIT NO. 67
COMPANY: SSU / Hudson
WITNESS: SSU / Hudson
DATE: 5/10/96

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FPSC-RECORDS/REPORTING

SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS
VOLUME VIII, BOOK 4 OF 4
MINIMUM FILING REQUIREMENTS

SERVICE AVAILABILITY - WASTEWATER (PLANTS A-Z)

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	\$634.18	\$1,180.36	Sch. 3 (s)
2	Per Gallon - Residential	\$2.26	\$2.88	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$571.53	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$6.57	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	\$350.00	\$170.00	Sch. 5 (s)
6	Per Connection - 8"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$984.18	\$1,921.89	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$4,477,086	\$2,649,418	\$316,822	\$7,443,326	Sch. 6 (s) p 1
2	Land	\$5,030			\$5,030	Sch. 6 (s) p 1
3	Depreciable Assets	\$4,472,056	\$2,649,418	\$316,822	\$7,438,296	
4	Accumulated Depreciation to Date	\$1,245,271	\$1,133,887	\$83,801	\$2,462,959	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$1,302,795	\$1,286,815	\$83,801	\$2,673,411	
6	Net Plant at Design Capacity	\$3,174,291	\$1,362,603	\$233,021	\$4,769,914	
7	Transmission & Distribution / Collection Lines		\$2,649,418		\$2,649,418	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		35.59%	
9	CIAC to Date	\$153,403	\$2,759,270	\$104,522	\$3,017,195	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$205,439	\$680,163	\$4,185	\$889,787	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$207,412	\$839,432	\$4,185	\$1,051,029	
12	Future Customers (ERC) to be Connected	34	250	0	114	Sch. 11 (s)
13	Composite Depreciation Rate	4.95%	3.05%		4.24%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	\$634.18	N/A	ACTUAL COST	\$634.18	Sch. 1 (s)
15	Level of CIAC at Design Capacity	-1.02%	N/A	N/A	42.71%	
16	Requested Service Availability Charge Per ERC	\$1,180.36	\$571.53	\$170.00	\$1,921.89	Sch. 1 (s)
17	Level of CIAC at Design Capacity	-0.44%	151.06%	N/A	45.74%	
18	Minimum Service Availability Charge Per ERC				(\$2,389.81)	
19	Level of CIAC at Design Capacity				35.59%	
20	Maximum Service Availability Charge Per ERC				\$14,349.96	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	2,752	2,467	2,092	2,646	Sch. 11 (s)
23	Current No. of Customers	2,718	2,217	2,092	2,092	Sch. 11 (s)
24	Annual Growth	132	132	N/A	132	Sch. 11 (s)
25	Calculation of Z	0	8	N/A	2	
26	Number of Years to Design Capacity	0.26	1.89	N/A	0.87	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (e) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (e)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$4,477,086	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$1,245,271)</u>	Sch. 7 (s)
3	Net Plant In Service	\$3,231,815	
4	Used & Useful %	<u>98.75%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$3,191,551	
6	1996 ERCs	2,092	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	396	Sch. 12 (s)
8	Total ERCs	<u>2,488</u>	
9	Net Plant Per ERC	\$1,283	
10	Less: Utility Investment 8.00%	<u>(\$103)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$1,180</u>	
12	Proposed Plant Capacity Fee Per Gallon (410 Gallons Per ERC)	<u>\$2.88</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption in Gallons	313,422,586	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	2,092	Sch. 10 (s)
15	Consumption Per ERC	149,820	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>410</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

Company: SSU / Nassau / Amelia Island
Docket No.: 050495
Test Year Ended: 12/31/96
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$2,649,418	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$1,133,887)</u>	Sch. 7 (s)
3	Net Plant In Service - Mains	\$1,515,531	
4	Used & Useful %	<u>96.4%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$1,460,915	
6	1996 ERCs	2,092	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	132	
6	Total ERCs	<u>2,224</u>	
7	Net Plant Per ERC - Mains	\$657	
8	Less: Utility Investment	13.00% <u>(\$85)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$572</u>	
10	Proposed Main Extension Fee Per Foot (87 feet per lot)	<u>\$6.57</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	181,780	Annual Report
12	B. Number of Lots	2,092	Sch. 11 (s)
13	C. Feet per Lot (A/B)	87	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

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

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Descriptions	(2) Unit	(3) 4"	(4) 6"
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SERVICE INSTALLATIONS - Account 363

1	Direct Labor (2 persons x 4 hours)	8	0.00	0.00
2	Materials			
	a. Wye	1	7.42	14.31
3	b. 50' Sewer pipe SDR35	50	29.68	67.50
4	c. 45 degree elbow	2	5.30	9.54
5	A & G Overhead Rate (16.76%)		7.11	15.31
6	Open Cut Permit (if required)		At Cost	At Cost
7	Total		<u>\$48.51</u>	<u>\$106.66</u>
8	Proposed Service Installation - Unpaved		\$170.00	\$227.00
9	All larger size service installations are at cost.			

SERVICE INSTALLATIONS - Account 363

		Unit	4"	6"
10	Direct Labor (3 persons x 8 hours)	24	0.00	0.00
11	Materials			
	a. Wye	1	7.42	14.31
12	b. 50' Sewer pipe SDR35	50	29.68	67.50
13	c. 45 degree elbow	2	5.30	9.54
14	A & G Overhead Rate (16.76%)		7.11	15.31
15	Open Cut Permit (if required)		At Cost	At Cost
16	Pavement Repair		137.00	137.00
17	Total		<u>\$186.51</u>	<u>\$243.66</u>
18	Proposed Service Installation - Paved		\$548.00	\$605.00
19	All larger size service installations are at cost.			

UNIT PRICES

	Descriptions	Unit	4"	6"
20	Direct Labor	Hour	\$0.00	\$0.00
	Material for Wastewater Tapping			
21	1. Sewer pipe SDR 35	Foot	\$0.59	\$1.35
22	2. Wye (8 X 4) or (8 X 6)	Each	\$7.42	\$14.31
23	3. 45 degree Elbow	Each	\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), limerock (\$17/ycd),
 asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	57,888	57,888			MFR Vol. 3,
3	352.1 Franchises	3,860	3,860			Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	5,030	5,030			
7	354.2 Structures & Improvements	4,824	4,824			
8	360.2 Collection Sewers - Force	1,973,633		1,973,633		
9	361.2 Collection Sewers - Gravity	675,785		675,785		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	316,822			316,822	
12	364.2 Flow Measuring Devices	27,682	27,682			
13	365.2 Flow Measuring Installation	12	12			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	14,326	14,326			
18	370.3 Receiving Wells	918,916	918,916			
19	371.3 Pumping Equipment	419,788	419,788			
20	389.3 Other Plant & Misc. Equipment	86,370	86,370			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	70,313	70,313			
23	354.4 Structures & Improvements	258,587	258,587			
24	380.4 Treatment & Disposal	2,519,102	2,519,102			
25	381.4 Plant Sewers	-22,856	-22,856			
26	382.4 Outfall Sewer Lines	112,260	112,260			
27	389.4 Other Plant & Misc. Equipment	985	985			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	3,650				
30	354.5 Structures & Improvements	37,218				
31	390.5 Office Furniture & Equipment	23,001				
32	390.51 Computer Equipment	61,226				
33	391.5 Transportation Equipment	35,322				
34	392.5 Stores Equipment	331				
35	393.5 Tools, Shop & Garage Equipment	12,820				
36	394.5 Laboratory Equipment	11,626				
37	395.5 Power Operated Equipment	14,683				
38	396.5 Communication Equipment	6,662				
39	397.5 Miscellaneous Equipment	2,995				
40	398.5 Other Tangible Plant	5,638				
41	Subtotal	<u>7,658,498</u>	<u>4,477,086</u>	<u>2,649,418</u>	<u>316,822</u>	
42	Future Costs / CWIP	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
43	Total	<u>7,658,498</u>	<u>4,477,086</u>	<u>2,649,418</u>	<u>316,822</u>	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 6 (s)
 Page 2 of 2
 Preparer: Bias

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, A-6
3	352.1 Franchisees	0	0			
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	-139	-139			
8	360.2 Collection Sewers - Force	68,014		68,014		
9	361.2 Collection Sewers - Gravity	27,464		27,464		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	369.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	176	176			
18	370.3 Receiving Wells	28,214	28,214			
19	371.3 Pumping Equipment	23,239	23,239			
20	389.3 Other Plant & Misc. Equipment	4,289	4,289			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	0	0			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	151,257	55,779	95,478	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	151,257	55,779	95,478	0	
44	Total Net Plant	7,658,498	4,477,086	2,649,418	316,822	
45	Used & Useful Percentage	88%	89%	96%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	5,064	5,064			MFR Vol. 3, Book 1, A-10
3	352.1 Franchises	1,118	1,118			
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	7,038	7,038			
8	360.2 Collection Sewers - Force	894,040		894,040		
9	361.2 Collection Sewers - Gravity	239,847		239,847		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	83,801			83,801	
12	364.2 Flow Measuring Devices	17,189	17,189			
13	365.2 Flow Measuring Installation	2	2			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	2,083	2,083			
18	370.3 Receiving Wells	455,631	455,631			
19	371.3 Pumping Equipment	40,677	40,677			
20	389.3 Other Plant & Misc. Equipment	18,284	18,284			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	47,505	47,505			
24	380.4 Treatment & Disposal	687,166	687,166			
25	381.4 Plant Sewers	-42,470	-42,470			
26	382.4 Outfall Sewer Lines	5,702	5,702			
27	389.4 Other Plant & Misc. Equipment	282	282			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	8,766				
31	390.5 Office Furniture & Equipment	11,368				
32	390.51 Computer Equipment	29,889				
33	391.5 Transportation Equipment	28,337				
34	392.5 Stores Equipment	121				
35	393.5 Tools, Shop & Garage Equipment	6,887				
36	394.5 Laboratory Equipment	2,074				
37	395.5 Power Operated Equipment	12,396				
38	396.5 Communication Equipment	3,448				
39	397.5 Miscellaneous Equipment	853				
40	398.5 Other Tangible Plant	3,986				
41	Total	<u>2,571,184</u>	<u>1,245,271</u>	<u>1,133,887</u>	<u>83,801</u>	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	1,447	1,447			MFR Vol. 3, Book 1, B-14
3	352.1 Franchises	97	97			
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	151	151			
8	360.2 Collection Sewers - Force	65,722		65,722		
9	361.2 Collection Sewers - Gravity	15,002		15,002		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	8,332			8,332	
12	364.2 Flow Measuring Devices	5,536	5,536			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	448	448			
18	370.3 Receiving Wells	30,600	30,600			
19	371.3 Pumping Equipment	23,340	23,340			
20	389.3 Other Plant & Misc. Equipment	4,802	4,802			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	8,094	8,094			
24	380.4 Treatment & Disposal	140,062	140,062			
25	381.4 Plant Sewers	-654	-654			
26	382.4 Outfall Sewer Lines	3,738	3,738			
27	389.4 Other Plant & Misc. Equipment	55	55			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	930				
31	390.5 Office Furniture & Equipment	1,534				
32	390.51 Computer Equipment	10,206				
33	391.5 Transportation Equipment	5,888				
34	392.5 Stores Equipment	18				
35	393.5 Tools, Shop & Garage Equipment	801				
36	394.5 Laboratory Equipment	775				
37	395.5 Power Operated Equipment	1,223				
38	396.5 Communication Equipment	666				
39	397.5 Miscellaneous Equipment	200				
40	398.5 Other Tangible Plant	564				
41	Total Depreciation Expense	<u>329,577</u>	<u>217,716</u>	<u>80,724</u>	<u>8,332</u>	
42	1996 Average Depreciable Plant less Land	<u>7,579,505</u>	<u>4,401,743</u>	<u>2,649,418</u>	<u>316,822</u>	
43	Composite Depreciation Rate	<u>4.35%</u>	<u>4.95%</u>	<u>3.05%</u>	<u>2.63%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / Nassau / Amelia Island
 Docket No.: 850495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

FPSC
 Schedule No. 8 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	0	0			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	0	0			Book 1, B-14
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	10	10			
8	360.2 Collection Sewers - Force	4,140		4,140		
9	361.2 Collection Sewers - Gravity	945		945		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	6	6			
18	370.3 Receiving Wells	1,864	1,864			
19	371.3 Pumping Equipment	1,431	1,431			
20	389.3 Other Plant & Misc. Equipment	303	303			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	0	0			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	8,699	3,614	5,085	0	
42	CIAC Amortization	105,430	8,314	94,367	2,749	
43	Non Used & Useful Percentage	2%	1%	4%	0%	
44	Non Used & Useful CIAC Amortization	2,082	104	3,401	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
 Schedule No. 9 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	153,403	205,439	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	2,593,852	664,240	
3	Contributed Lines	165,418	15,923	
4	Cont. Prpty Other than Lines	31,950	3,782	
5	Service Installation Fees	104,522	4,185	
6	TOTAL SEWER CIAC	3,049,145	893,569	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.585 (4) (f) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	1,301	1.0	1,301	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	43	1.5	65	
3	1"	6	2.5	15	
4	1 1/2"	1	5.0	5	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	1,351		1,386	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	23	1.0	23	
13	3/4"	6	1.5	9	
14	1"	15	2.5	38	
15	1 1/2"	17	5.0	85	
16	2"	30	8.0	240	
17	3"	7	16.0	112	
18	4"	6	25.0	150	
19	6"	1	50.0	50	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	105		707	
23	Total Number of ERCs	1,456		2,092	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	2,092	Sch. 10 (s)
2	Margin Reserve Factor	<u>1.299</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	2,718	
4	Used & Useful Percentage	98.75%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	2,752	
6	Future ERCs	34	
7	Projected Average Annual Growth in ERCs	132	Sch. 12 (s)
8	Number of Years to Design Capacity	0.26	
Collection Mains:			
9	1996 ERCs	2,092	Sch. 10 (s)
10	Margin Reserve Factor	<u>1.060</u>	Note: (a)
11	Current ERC's with Margin Reserve	2,217	
12	Permitted No. of Lots/ERC's @ 12/31/96	2,467	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	2,467	
15	Future ERCs	250	
16	Projected Average Annual Growth in ERCs	132	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>1.8944535</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Nassau / Amelia Island
Docket No.: 950485
Test Year Ended: 12/31/96

FPSC
Schedule No. 12 (s)
Page 1 of 1
Preparer: Bliss

	(1)	(2)	(3)	(4)
<u>Line No.</u>	<u>YEAR</u>	<u># New ERC's</u>	<u>Total ERC's</u>	<u>Supporting Schedules</u>
1	1996		2,092	Vol 6, Book 1
2	1997	132	2,224	Sch F-8
3	1998	132	2,356	
4	1999	132	2,488	

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

Company: SSU / Nassau / Amelia Island
Docket No.: 950495
Test Year Ended: 12/31/98
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Nassau / Amelia Island
Docket No.: 850495
Test Year Ended: 12/31/96
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by
a registered professional engineer showing the cost, by
Uniform System of Accounting account numbers, and
capacity of proposed plant expansion

FPSC
Schedule No. 16 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	
2	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (s)
Page 1 of 1
Preparer: Bliss

(1)

**Line
No.**

Water Treatment Plant / Distribution Mains

- 1 Please refer to D-Schedules in the minimum filing requirements.
- 2 Future expansions will be financed through a combination of
- 3 debt and equity, as appropriate.
- 4

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	N/A	\$553.69	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$10.25	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$129.22	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$2.05	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	\$350.00	\$170.00	Sch. 5 (s)
6	Per Connection - 6"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$350.00	\$852.90	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$102,282	\$41,170	\$5,570	\$148,022	Sch. 6 (s) p 1
2	Land	\$37			\$37	Sch. 6 (s) p 1
3	Depreciable Assets	\$102,245	\$41,170	\$5,570	\$148,985	
4	Accumulated Depreciation to Date	\$26,354	\$23,566	\$3,156	\$53,076	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$102,245	\$41,170	\$3,156	\$146,571	
6	Net Plant at Design Capacity	\$37	\$0	\$2,414	\$2,451	
7	Transmission & Distribution / Collection Lines		\$41,170		\$41,170	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		27.63%	
9	CIAC to Date	\$0	\$26,963	\$0	\$26,963	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$0	\$16,403	\$0	\$16,403	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$75,420	\$0	\$75,420	
12	Future Customers (ERC) to be Connected	28	97	0	48	Sch. 11 (s)
13	Composite Depreciation Rate	4.91%	2.26%		4.15%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	ACTUAL COST	\$0.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	-1976.78%	
16	Requested Service Availability Charge Per ERC	\$553.69	\$129.22	\$170.00	\$852.90	Sch. 1 (s)
17	Level of CIAC at Design Capacity	12926.06%	100.00%	N/A	-1866.39%	
18	Minimum Service Availability Charge Per ERC				\$164,478.77	
19	Level of CIAC at Design Capacity				27.63%	
20	Maximum Service Availability Charge Per ERC				\$168,366.16	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	126	195	98	146	Sch. 11 (s)
23	Current No. of Customers	98	98	98	98	Sch. 11 (s)
24	Annual Growth	1	1	N/A	1	Sch. 11 (s)
25	Calculation of Z	20	106	N/A	48	
26	Number of Years to Design Capacity	28.16	97.00	N/A	47.92	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$102,282	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$26,354)</u>	Sch. 7 (s)
3	Net Plant In Service	\$75,928	
4	Used & Useful %	<u>77.68%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$58,980	
6	1996 ERCs	98	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	0	Sch. 12 (s)
8	Total ERCs	<u>98</u>	
9	Net Plant Per ERC	\$602	
10	Less: Utility Investment 8.00%	<u>(\$48)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$554</u>	
12	Proposed Plant Capacity Fee Per Gallon (54 Gallons Per ERC)	<u>\$10.25</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption in Gallons	1,921,409	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	98	Sch. 10 (s)
15	Consumption Per ERC	19,606	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>54</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (e) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$41,170	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$23,566)</u>	Sch. 7 (e)
3	Net Plant in Service - Mains	\$17,604	
4	Used & Useful %	<u>82.7%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$14,555	
6	1996 ERCs	98	Sch. 10 (e)
6	1 Year Margin Reserve additional ERCs	0	
6	Total ERCs	<u>98</u>	
7	Net Plant Per ERC - Mains	\$149	
8	Less: Utility Investment	13.00% <u>(\$19)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$129</u>	
10	Proposed Main Extension Fee Per Foot (63 feet per lot)	<u>\$2.05</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	6,160	Annual Report
12	B. Number of Lots	98	Sch. 11 (s)
13	C. Feet per Lot (A/B)	63	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

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

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Descriptions	(2) Unit	(3) 4"	(4) 6"
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SERVICE INSTALLATIONS - Account 363

1	Direct Labor (2 persons x 4 hours)	8	0.00	0.00
2	Materials			
	a. Wye	1	7.42	14.31
3	b. 50' Sewer pipe SDR35	50	29.68	67.50
4	c. 45 degree elbow	2	5.30	9.54
5	A & G Overhead Rate (16.76%)		7.11	15.31
6	Open Cut Permit (if required)		At Cost	At Cost
7	Total		<u>\$49.51</u>	<u>\$106.66</u>
8	Proposed Service Installation - Unpaved		\$170.00	\$227.00
9	All larger size service installations are at cost.			

SERVICE INSTALLATIONS - Account 363

		Unit	4"	6"
10	Direct Labor (3 persons x 8 hours)	24	0.00	0.00
11	Materials			
	a. Wye	1	7.42	14.31
12	b. 50' Sewer pipe SDR35	50	29.68	67.50
13	c. 45 degree elbow	2	5.30	9.54
14	A & G Overhead Rate (16.76%)		7.11	15.31
15	Open Cut Permit (if required)		At Cost	At Cost
16	Pavement Repair		137.00	137.00
17	Total		<u>\$186.51</u>	<u>\$243.66</u>
18	Proposed Service Installation - Paved		\$548.00	\$605.00
19	All larger size service installations are at cost.			

UNIT PRICES

	Descriptions	Unit	4"	6"
20	Direct Labor	Hour	\$0.00	\$0.00
	Material for Wastewater Tapping			
21	1. Sewer pipe SDR 35	Foot	\$0.59	\$1.35
22	2. Wye (8 X 4) or (8 X 6)	Each	\$7.42	\$14.31
23	3. 45 degree Elbow	Each	\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), limerock (\$17/yd),
 asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	1,847	1,847			
4	389.1 Other Plant & Misc. Equipment	1,337	1,337			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	23	23			
7	354.2 Structures & Improvements	91	91			
8	360.2 Collection Sewers - Force	1,320		1,320		
9	361.2 Collection Sewers - Gravity	39,850		39,850		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	5,570			5,570	
12	364.2 Flow Measuring Devices	88	88			
13	365.2 Flow Measuring Installation	365	365			
14	389.2 Other Plant & Misc. Equipment	2,474	2,474			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	14	14			
17	354.3 Structures & Improvements	456	456			
18	370.3 Receiving Wells	1,262	1,262			
19	371.3 Pumping Equipment	23,435	23,435			
20	389.3 Other Plant & Misc. Equipment	48	48			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	2,043	2,043			
23	354.4 Structures & Improvements	12,599	12,599			
24	380.4 Treatment & Disposal	44,650	44,650			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	11,288	11,288			
27	389.4 Other Plant & Misc. Equipment	262	262			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	323				
30	354.5 Structures & Improvements	3,291				
31	390.5 Office Furniture & Equipment	2,034				
32	390.51 Computer Equipment	5,414				
33	391.5 Transportation Equipment	3,123				
34	392.5 Stores Equipment	29				
35	393.5 Tools, Shop & Garage Equipment	1,134				
36	394.5 Laboratory Equipment	1,028				
37	395.5 Power Operated Equipment	1,298				
38	396.5 Communication Equipment	589				
39	397.5 Miscellaneous Equipment	265				
40	398.5 Other Tangible Plant	499				
41	Subtotal	168,047	102,282	41,170	5,570	
42	Future Costs / CWIP	0	0	0	0	
43	Total	168,047	102,282	41,170	5,570	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 6 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, A-6
3	352.1 Franchises	0	0			
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	22	22			
8	360.2 Collection Sewers - Force	427		427		
9	361.2 Collection Sewers - Gravity	6,702		6,702		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	-6	-6			
18	370.3 Receiving Wells	332	332			
19	371.3 Pumping Equipment	7,124	7,124			
20	389.3 Other Plant & Misc. Equipment	13	13			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	2,527	2,527			
24	380.4 Treatment & Disposal	9,956	9,956			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	2,814	2,814			
27	389.4 Other Plant & Misc. Equipment	49	49			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	29,960	22,831	7,129	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	29,960	22,831	7,129	0	
44	Total Net Plant	168,047	102,282	41,170	5,570	
45	Used & Useful Percentage	82%	78%	83%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	501	501			MFR Vol. 3, Book 1, A-10
4	369.1 Other Plant & Misc. Equipment	539	539			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	38	38			
8	360.2 Collection Sewers - Force	265		265		
9	361.2 Collection Sewers - Gravity	23,301		23,301		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	3,156			3,156	
12	364.2 Flow Measuring Devices	76	76			
13	365.2 Flow Measuring Installation	113	113			
14	369.2 Other Plant & Misc. Equipment	1,693	1,693			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	472	472			
18	370.3 Receiving Wells	442	442			
19	371.3 Pumping Equipment	5,844	5,844			
20	369.3 Other Plant & Misc. Equipment	14	14			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	4,010	4,010			
24	360.4 Treatment & Disposal	10,798	10,798			
25	361.4 Plant Sewers	0	0			
26	362.4 Outfall Sewer Lines	1,719	1,719			
27	369.4 Other Plant & Misc. Equipment	95	95			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	775				
31	390.5 Office Furniture & Equipment	1,005				
32	390.51 Computer Equipment	2,651				
33	391.5 Transportation Equipment	2,506				
34	392.5 Stores Equipment	11				
35	393.5 Tools, Shop & Garage Equipment	609				
36	394.5 Laboratory Equipment	184				
37	395.5 Power Operated Equipment	1,096				
38	396.5 Communication Equipment	305				
39	397.5 Miscellaneous Equipment	75				
40	398.5 Other Tangible Plant	353				
41	Total	62,846	26,354	23,566	3,156	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / Citrus / Apache Shores
 Docket No.: 850495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

FPSC
 Schedule No. 8 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	46	46			MFR Vol. 3, Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	74	74			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	3	3			
8	360.2 Collection Sewers - Force	44		44		
9	361.2 Collection Sewers - Gravity	885		885		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	146			146	
12	364.2 Flow Measuring Devices	18	18			
13	365.2 Flow Measuring Installation	10	10			
14	389.2 Other Plant & Misc. Equipment	138	138			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	14	14			
18	370.3 Receiving Wells	42	42			
19	371.3 Pumping Equipment	1,303	1,303			
20	389.3 Other Plant & Misc. Equipment	3	3			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	394	394			
24	380.4 Treatment & Disposal	2,483	2,483			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	376	376			
27	389.4 Other Plant & Misc. Equipment	15	15			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	82				
31	390.5 Office Furniture & Equipment	136				
32	390.51 Computer Equipment	902				
33	391.5 Transportation Equipment	521				
34	392.5 Stores Equipment	2				
35	393.5 Tools, Shop & Garage Equipment	71				
36	394.5 Laboratory Equipment	69				
37	395.5 Power Operated Equipment	108				
38	396.5 Communication Equipment	59				
39	397.5 Miscellaneous Equipment	18				
40	398.5 Other Tangible Plant	50				
41	Total Depreciation Expense	<u>8,012</u>	<u>4,818</u>	<u>929</u>	<u>146</u>	
42	1996 Average Depreciable Plant less Land	<u>165,645</u>	<u>100,202</u>	<u>41,170</u>	<u>5,570</u>	
43	Composite Depreciation Rate	<u>4.84%</u>	<u>4.81%</u>	<u>2.26%</u>	<u>2.62%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchises	0	0			Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	1	1			
8	360.2 Collection Sewers - Force	18		18		
9	361.2 Collection Sewers - Gravity	358		358		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	6	6			
18	370.3 Receiving Wells	17	17			
19	371.3 Pumping Equipment	528	528			
20	389.3 Other Plant & Misc. Equipment	1	1			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	116	116			
24	380.4 Treatment & Disposal	730	730			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	111	111			
27	389.4 Other Plant & Misc. Equipment	4	4			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	1,890	1,514	376	0	
42	CIAC Amortization	952	0	952	0	
43	Non Used & Useful Percentage	<u>18%</u>	<u>22%</u>	<u>17%</u>	<u>0%</u>	
44	Non Used & Useful CIAC Amortization	170	0	165	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
 Schedule No. 9 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	26,963	16,403	
3	Contributed Lines	0	0	
4	Cont. Prpty Other than Lines	0	0	
5	Service Installation Fees	0	0	
6	TOTAL SEWER CIAC	26,963	16,403	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (s)
 Page 1 of 1
 Preparer: Bliss

(1)	(2)	(3)	(4)	(5)	
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	98	1.0	98	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	98		98	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	Total Number of ERCs	98		98	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	98	Sch. 10 (s)
2	Margin Reserve Factor	<u>1,000</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	98	
4	Used & Useful Percentage	77.68%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	126	
6	Future ERCs	28	
7	Projected Average Annual Growth in ERCs	1	Sch. 12 (s)
8	Number of Years to Design Capacity	28.16	
Collection Mains:			
9	1996 ERCs	98	Sch. 10 (s)
10	Margin Reserve Factor	<u>1,000</u>	Note: (a)
11	Current ERC's with Margin Reserve	98	
12	Permitted No. of Lots/ERC's @ 12/31/96	195	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	195	
15	Future ERCs	97	
16	Projected Average Annual Growth in ERCs	1	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>97</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Citrus / Apache Shores
 Docket No.: 950495
 Test Year Ended: 12/31/96

FPSC
 Schedule No. 12 (a)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		98	
2	1997	0	98	Vol 6, Book 1
3	1998	0	98	Sch F-8
4	1999	0	98	
5	2000	0	98	
6	2001	0	98	
7	2002	0	98	
8	2003	0	98	
9	2004	0	98	
10	2005	0	98	
11	2006	0	98	
12	2007	0	98	
13	2008	0	98	
14	2009	0	98	
15	2010	0	98	
16	2011	0	98	
17	2012	0	98	
18	2013	0	98	
19	2014	0	98	
20	2015	0	98	
21	2016	0	98	
22	2017	0	98	
23	2018	0	98	
24	2019	0	98	
25	2020	0	98	
26	2021	0	98	
27	2022	0	98	
28	2023	0	98	
29	2024	0	98	
30	2025	0	98	
31	2026	0	98	
32	2027	0	98	
33	2028	0	98	
34	2029	0	98	
35	2030	0	98	
36	2031	0	98	
37	2032	0	98	
38	2033	0	98	
39	2034	0	98	
40	2035	0	98	
41	2036	0	98	

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

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

Explanation: Rule 25-30.565 (4) (c) A detailed statement by
a registered professional engineer showing the cost, by
Uniform System of Accounting account numbers, and
capacity of proposed plant expansion

FPSC
Schedule No. 16 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1 2	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (s)
Page 1 of 1
Preparer: Bliss

(1)

**Line
No.**

Water Treatment Plant / Distribution Mains

- 1 Please refer to D-Schedules in the minimum filing requirements.
- 2 Future expansions will be financed through a combination of
- 3 debt and equity, as appropriate.
- 4

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	N/A	\$25.37	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$0.08	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$301.16	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$3.76	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	\$350.00	\$170.00	Sch. 5 (s)
6	Per Connection - 6"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$350.00	\$496.53	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$11,278	\$122,722	\$7,899	\$141,898	Sch. 6 (s) p 1
2	Land	(\$29)			(\$29)	Sch. 6 (s) p 1
3	Depreciable Assets	\$11,307	\$122,722	\$7,899	\$141,927	
4	Accumulated Depreciation to Date	\$6,083	\$59,138	\$3,175	\$68,396	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$6,083	\$73,917	\$3,175	\$83,175	
6	Net Plant at Design Capacity	\$5,195	\$48,805	\$4,724	\$58,723	
7	Transmission & Distribution / Collection Lines		\$122,722		\$122,722	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		86.49%	
9	CIAC to Date	\$0	(\$13,640)	\$0	(\$13,640)	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$0	(\$2,289)	\$0	(\$2,289)	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$0	(\$3,932)	\$0	(\$3,932)	
12	Future Customers (ERC) to be Connected	0	4	0	4	Sch. 11 (s)
13	Composite Depreciation Rate	5.12%	3.30%		3.45%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	ACTUAL COST	\$0.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	-16.53%	
16	Requested Service Availability Charge Per ERC	\$25.37	\$301.16	\$170.00	\$496.53	Sch. 1 (s)
17	Level of CIAC at Design Capacity	0.00%	-17.40%	N/A	-13.39%	
18	Minimum Service Availability Charge Per ERC				\$16,284.89	
19	Level of CIAC at Design Capacity				86.49%	
20	Maximum Service Availability Charge Per ERC				\$14,469.25	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	188	188	183	188	Sch. 11 (s)
23	Current No. of Customers	188	184	183	183	Sch. 11 (s)
24	Annual Growth	1	1	N/A	1	Sch. 11 (s)
25	Calculation of Z	0	0	N/A	0	
26	Number of Years to Design Capacity	0.00	3.65	N/A	3.34	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (e) A summary schedule
 of how the proposed service availability charge was calculated.

FPSC
 Schedule No. 3 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fee	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$11,278	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$6,083)</u>	Sch. 7 (s)
3	Net Plant In Service	\$5,195	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$5,195	
6	1996 ERCs	183	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	6	Sch. 12 (s)
8	Total ERCs	<u>188</u>	
9	Net Plant Per ERC	\$28	
10	Less: Utility Investment 8.00%	<u>(\$2)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$25</u>	
12	Proposed Plant Capacity Fee Per Gallon (304 Gallons Per ERC)	<u>\$0.08</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption in Gallons	20,273,935	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	183	Sch. 10 (s)
15	Consumption Per ERC	111,090	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>304</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule
 of how the proposed service availability charge was calculated.

FPSC
 Schedule No. 4 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$122,722	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$59,138)</u>	Sch. 7 (s)
3	Net Plant In Service - Mains	\$63,584	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$63,584	
6	1996 ERCs	183	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	1	
6	Total ERCs	<u>184</u>	
7	Net Plant Per ERC - Mains	\$346	
8	Less: Utility Investment	13.00% <u>(\$45)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$301</u>	
10	Proposed Main Extension Fee Per Foot (80 feet per lot)	<u>\$3.76</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	14,626	Annual Report
12	B. Number of Lots	183	Sch. 11 (s)
13	C. Feet per Lot (A/B)	80	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

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

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	Description	Unit	Amount	
			4"	6"

SERVICE INSTALLATIONS - Account 363

1	Direct Labor (2 persons x 4 hours)	8	0.00	0.00
2	Materials	1	7.42	14.31
3	a. Wye			
3	b. 50' Sewer pipe SDR35	50	29.68	67.50
4	c. 45 degree elbow	2	5.30	9.54
5	A & G Overhead Rate (16.76%)		7.11	15.31
6	Open Cut Permit (if required)		At Cost	At Cost
7	Total		<u>\$49.51</u>	<u>\$106.66</u>
8	Proposed Service Installation - Unpaved		\$170.00	\$227.00
9	All larger size service installations are at cost.			

SERVICE INSTALLATIONS - Account 363

Line No.	Description	Unit	Amount	
			4"	6"
10	Direct Labor (3 persons x 8 hours)	24	0.00	0.00
11	Materials	1	7.42	14.31
12	a. Wye			
12	b. 50' Sewer pipe SDR35	50	29.68	67.50
13	c. 45 degree elbow	2	5.30	9.54
14	A & G Overhead Rate (16.78%)		7.11	15.31
15	Open Cut Permit (if required)		At Cost	At Cost
16	Pavement Repair		137.00	137.00
17	Total		<u>\$186.51</u>	<u>\$243.66</u>
18	Proposed Service Installation - Paved		\$548.00	\$605.00
19	All larger size service installations are at cost.			

UNIT PRICES

Line No.	Description	Unit	Amount	
			4"	6"
20	Direct Labor	Hour	\$0.00	\$0.00
Material for Wastewater Tapping				
21	1. Sewer pipe SDR 35	Foot	\$0.59	\$1.35
22	2. Wye (8 X 4) or (8 X 6)	Each	\$7.42	\$14.31
23	3. 45 degree Elbow	Each	\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), limerock (\$17/yd),
 asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / Seminole / Apple Valley
 Docket No.: 850495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	715	715			MFR Vol. 3, Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	1,792	1,792			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	-29	-29			
7	354.2 Structures & Improvements	63	63			
8	360.2 Collection Sewers - Force	119,481		119,481		
9	361.2 Collection Sewers - Gravity	3,241		3,241		
10	362.2 Special Collecting	0	0			
11	383.2 Services to Customers	7,899			7,899	
12	364.2 Flow Measuring Devices	11	11			
13	365.2 Flow Measuring Installation	2	2			
14	389.2 Other Plant & Misc. Equipment	104	104			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	1,809	1,809			
18	370.3 Receiving Wells	258	258			
19	371.3 Pumping Equipment	3,611	3,611			
20	389.3 Other Plant & Misc. Equipment	62	62			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	1,316	1,316			
23	354.4 Structures & Improvements	-1,694	-1,694			
24	380.4 Treatment & Disposal	2,523	2,523			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	615	615			
27	389.4 Other Plant & Misc. Equipment	120	120			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	477				
30	354.5 Structures & Improvements	4,863				
31	390.5 Office Furniture & Equipment	3,006				
32	390.51 Computer Equipment	8,001				
33	391.5 Transportation Equipment	4,616				
34	392.5 Stores Equipment	43				
35	393.5 Tools, Shop & Garage Equipment	1,675				
36	394.5 Laboratory Equipment	1,519				
37	395.5 Power Operated Equipment	1,919				
38	396.5 Communication Equipment	871				
39	397.5 Miscellaneous Equipment	391				
40	398.5 Other Tangible Plant	737				
41	Subtotal	170,015	11,278	122,722	7,899	
42	Future Costs / CWIP	0	0	0	0	
43	Total	170,015	11,278	122,722	7,899	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 6 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchises	0	0			Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	0	0			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	0	0	0	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	0	0	0	0	
44	Total Net Plant	170,015	11,278	122,722	7,899	
45	Used & Useful Percentage	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, A-10
3	352.1 Franchises	262	262			
4	389.1 Other Plant & Misc. Equipment	1,286	1,286			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	27	27			
6	360.2 Collection Sewers - Force	58,283		58,283		
9	361.2 Collection Sewers - Gravity	855		855		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	3,175			3,175	
12	364.2 Flow Measuring Devices	17	17			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	67	67			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	546	546			
18	370.3 Receiving Wells	70	70			
19	371.3 Pumping Equipment	2,306	2,306			
20	389.3 Other Plant & Misc. Equipment	26	26			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	-540	-540			
24	380.4 Treatment & Disposal	1,804	1,804			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	156	156			
27	389.4 Other Plant & Misc. Equipment	56	56			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	1,146				
31	390.5 Office Furniture & Equipment	1,485				
32	390.51 Computer Equipment	3,919				
33	391.5 Transportation Equipment	3,703				
34	392.5 Stores Equipment	16				
35	393.5 Tools, Shop & Garage Equipment	900				
36	394.5 Laboratory Equipment	271				
37	395.5 Power Operated Equipment	1,620				
38	396.5 Communication Equipment	451				
39	397.5 Miscellaneous Equipment	111				
40	398.5 Other Tangible Plant	521				
41	Total	82,539	6,083	58,138	3,175	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	18	18			MFR Vol. 3, Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	100	100			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	2	2			
8	360.2 Collection Sewers - Force	3,979		3,979		
9	361.2 Collection Sewers - Gravity	72		72		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	208			208	
12	364.2 Flow Measuring Devices	2	2			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	6	6			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	57	57			
18	370.3 Receiving Wells	9	9			
19	371.3 Pumping Equipment	201	201			
20	389.3 Other Plant & Misc. Equipment	3	3			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	-53	-53			
24	380.4 Treatment & Disposal	140	140			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	20	20			
27	389.4 Other Plant & Misc. Equipment	7	7			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	122				
31	390.5 Office Furniture & Equipment	200				
32	390.51 Computer Equipment	1,334				
33	391.5 Transportation Equipment	769				
34	392.5 Stores Equipment	2				
35	393.5 Tools, Shop & Garage Equipment	105				
36	394.5 Laboratory Equipment	101				
37	395.5 Power Operated Equipment	160				
38	396.5 Communication Equipment	87				
39	397.5 Miscellaneous Equipment	26				
40	398.5 Other Tangible Plant	74				
41	Total Depreciation Expense	<u>7,751</u>	<u>512</u>	<u>4,051</u>	<u>208</u>	
42	1996 Average Depreciable Plant less Land	<u>168,251</u>	<u>9,991</u>	<u>122,722</u>	<u>7,899</u>	
43	Composite Depreciation Rate	<u>4.61%</u>	<u>5.12%</u>	<u>3.30%</u>	<u>2.63%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	0	0			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	0	0			Book 1, B-14
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	0	0			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	0	0	0	0	
42	CIAC Amortization	-460	0	-460	0	
43	Non Used & Useful Percentage	0%	0%	0%	0%	
44	Non Used & Useful CIAC Amortization	0	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

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

Explanation: Rule 25-30.585 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
 Schedule No. 9 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	-13,640	-2,289	
3	Contributed Lines	0	0	
4	Cont. Prpty Other than Lines	78,803	42,350	
5	Service Installation Fees	0	0	
6	TOTAL SEWER CIAC	65,163	40,061	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	142	1.0	142	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	2	2.5	5	
4	1 1/2"	0	5.0	0	
5	2"	1	8.0	8	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	145		155	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	20	1.0	20	
13	3/4"	0	1.5	0	
14	1"	3	2.5	8	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	6"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	23		28	
23	Total Number of ERCs	168		183	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	183	Sch. 10 (s)
2	Margin Reserve Factor	<u>1.033</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	188	
4	Used & Useful Percentage	100.00%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	188	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	1	Sch. 12 (s)
8	Number of Years to Design Capacity	0.00	
Collection Mains:			
9	1996 ERCs	183	Sch. 10 (s)
10	Margin Reserve Factor	<u>1.007</u>	Note: (a)
11	Current ERC's with Margin Reserve	184	
12	Permitted No. of Lots/ERC's @ 12/31/96	188	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	188	
15	Future ERCs	4	
16	Projected Average Annual Growth in ERCs	1	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>3.6481409</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Seminole / Apple Valley
Docket No.: 950485
Test Year Ended: 12/31/96

FPSC
Schedule No. 12 (s)
Page 1 of 1
Preparer: Bliss

	(1)	(2)	(3)	(4)
<u>Line No.</u>	<u>YEAR</u>	<u># New ERC's</u>	<u>Total ERC's</u>	<u>Supporting Schedules</u>
1	1996		183	
2	1997	1	184	Vol 6, Book 1
3	1998	1	185	Sch F-8
4	1999	1	186	
5	2000	1	187	
6	2001	1	188	

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1 2 3	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

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

Explanation: Rule 25-30.565 (4) (c) A detailed statement by
a registered professional engineer showing the cost, by
Uniform System of Accounting account numbers, and
capacity of proposed plant expansion

FPSC
Schedule No. 16 (s)
Page 1 of 1
Preparer: Bliss

(1)

<u>Line No.</u>	<u>Description</u>
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (s)
Page 1 of 1
Preparer: Bliss

(1)

**Line
No.**

Water Treatment Plant / Distribution Mains

-
- 1 Please refer to D-Schedules in the minimum filing requirements.
 - 2 Future expansions will be financed through a combination of
 - 3 debt and equity, as appropriate.
 - 4

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

Company: SSU / Duval / Beacon Hills
 Docket No.: 950485
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	N/A	\$452.34	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$1.14	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$535.64	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$11.16	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	\$350.00	\$170.00	Sch. 5 (s)
6	Per Connection - 6"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$350.00	\$1,157.98	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$2,302,149	\$3,012,548	\$346,786	\$5,661,483	Sch. 6 (s) p 1
2	Land	\$402			\$402	Sch. 6 (s) p 1
3	Depreciable Assets	\$2,301,747	\$3,012,548	\$346,786	\$5,661,081	
4	Accumulated Depreciation to Date	\$475,832	\$725,606	\$68,476	\$1,269,914	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$475,832	\$725,606	\$68,476	\$1,269,914	
6	Net Plant at Design Capacity	\$1,826,317	\$2,286,942	\$278,310	\$4,391,569	
7	Transmission & Distribution / Collection Lines		\$3,012,548		\$3,012,548	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		53.21%	
9	CIAC to Date	\$65,800	\$3,821,301	\$238,691	\$4,125,792	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$38,093	\$958,786	\$22,962	\$1,019,841	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$38,093	\$958,786	\$22,962	\$1,019,841	
12	Future Customers (ERC) to be Connected	0	0	0	0	Sch. 11 (s)
13	Composite Depreciation Rate	3.98%	2.87%		3.35%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	ACTUAL COST	\$0.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	70.73%	
16	Requested Service Availability Charge Per ERC	\$452.34	\$535.64	\$170.00	\$1,157.98	Sch. 1 (s)
17	Level of CIAC at Design Capacity	1.52%	125.17%	N/A	70.73%	
18	Minimum Service Availability Charge Per ERC				\$0.00	
19	Level of CIAC at Design Capacity				53.21%	
20	Maximum Service Availability Charge Per ERC				\$0.00	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	4,483	3,178	3,524	3,743	Sch. 11 (s)
23	Current No. of Customers	4,483	3,716	3,524	3,524	Sch. 11 (s)
24	Annual Growth	190	190	N/A	190	Sch. 11 (s)
25	Calculation of Z	0	0	N/A	0	
26	Number of Years to Design Capacity	0.00	0.00	N/A	0.00	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule
 of how the proposed service availability charge was calculated.

FPSC
 Schedule No. 3 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$2,302,149	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$475,832)</u>	Sch. 7 (s)
3	Net Plant In Service	\$1,826,317	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$1,826,317	
6	1996 ERCs	3,524	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	190	Sch. 12 (s)
8	Total ERCs	<u>3,714</u>	
9	Net Plant Per ERC	\$492	
10	Less: Utility Investment 8.00%	<u>(\$39)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$452</u>	
12	Proposed Plant Capacity Fee Per Gallon (398 Gallons Per ERC)	<u>\$1.14</u>	
	Calculation of Gallons Per ERC		
13	Total Consumption in Gallons	512,160,713	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	3,524	Sch. 10 (s)
15	Consumption Per ERC	145,328	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>398</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$3,012,548	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$725,606)</u>	Sch. 7 (s)
3	Net Plant In Service - Mains	\$2,286,942	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$2,286,942	
6	1996 ERCs	3,524	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	190	
6	Total ERCs	<u>3,714</u>	
7	Net Plant Per ERC - Mains	\$616	
8	Less: Utility Investment	13.00% <u>(\$80)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$536</u>	
10	Proposed Main Extension Fee Per Foot (48 feet per lot)	<u>\$11.16</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	170,398	Annual Report
12	B. Number of Lots	3,524	Sch. 11 (s)
13	C. Feet per Lot (A/B)	48	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

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

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Descriptions	(2) Unit	(3) 4"	(4) 6"
SERVICE INSTALLATIONS - Account 363				
1	Direct Labor (2 persons x 4 hours)	8	0.00	0.00
2	Materials			
3	a. Wye	1	7.42	14.31
4	b. 50' Sewer pipe SDR35	50	29.68	67.50
5	c. 45 degree elbow	2	5.30	9.54
6	A & G Overhead Rate (16.76%)		7.11	15.31
7	Open Cut Permit (if required)		At Cost	At Cost
	Total		<u>\$49.51</u>	<u>\$106.66</u>
8	Proposed Service Installation - Unpaved		\$170.00	\$227.00
9	All larger size service installations are at cost.			

SERVICE INSTALLATIONS - Account 363

		Unit	4"	6"
10	Direct Labor (3 persons x 8 hours)	24	0.00	0.00
11	Materials			
12	a. Wye	1	7.42	14.31
13	b. 50' Sewer pipe SDR35	50	29.68	67.50
14	c. 45 degree elbow	2	5.30	9.54
15	A & G Overhead Rate (16.76%)		7.11	15.31
16	Open Cut Permit (if required)		At Cost	At Cost
17	Pavement Repair		137.00	137.00
	Total		<u>\$186.51</u>	<u>\$243.66</u>
18	Proposed Service Installation - Paved		\$548.00	\$605.00
19	All larger size service installations are at cost.			

UNIT PRICES

	Descriptions	Unit	4"	6"
20	Direct Labor	Hour	\$0.00	\$0.00
Material for Wastewater Tapping				
21	1. Sewer pipe SDR 35	Foot	\$0.59	\$1.35
22	2. Wye (6 X 4) or (6 X 6)	Each	\$7.42	\$14.31
23	3. 45 degree Elbow	Each	\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), limerock (\$17/yd),
 asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	10,373	10,373			MFR Vol. 3, Book 1, A-6
4	388.1 Other Plant & Misc. Equipment	522	522			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	402	402			
7	354.2 Structures & Improvements	15,147	15,147			
8	360.2 Collection Sewers - Force	1,756,733		1,756,733		
9	361.2 Collection Sewers - Gravity	1,255,814		1,255,814		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	346,786			346,786	
12	364.2 Flow Measuring Devices	-2,365	-2,365			
13	365.2 Flow Measuring Installation	30	30			
14	389.2 Other Plant & Misc. Equipment	38,065	38,065			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	55,126	55,126			
18	370.3 Receiving Wells	24,766	24,766			
19	371.3 Pumping Equipment	394,711	394,711			
20	389.3 Other Plant & Misc. Equipment	841	841			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	14,508	14,508			
23	354.4 Structures & Improvements	1,249,973	1,249,973			
24	380.4 Treatment & Disposal	302,755	302,755			
25	381.4 Plant Sewers	1,881	1,881			
26	382.4 Outfall Sewer Lines	124,380	124,380			
27	389.4 Other Plant & Misc. Equipment	71,032	71,032			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	8,383				
30	354.5 Structures & Improvements	85,474				
31	390.5 Office Furniture & Equipment	52,823				
32	390.51 Computer Equipment	140,610				
33	391.5 Transportation Equipment	81,119				
34	392.5 Stores Equipment	761				
35	393.5 Tools, Shop & Garage Equipment	29,442				
36	394.5 Laboratory Equipment	26,699				
37	395.5 Power Operated Equipment	33,718				
38	396.5 Communication Equipment	15,300				
39	397.5 Miscellaneous Equipment	6,879				
40	398.5 Other Tangible Plant	12,948				
41	Subtotal	6,155,639	2,302,149	3,012,548	346,786	
42	Future Costs / CWIP	0	0	0	0	
43	Total	6,155,639	2,302,149	3,012,548	346,786	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 6 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	0	0			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	0	0			Book 1, A-6
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	0	0			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	0	0	0	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	0	0	0	0	
44	Total Net Plant	6,155,639	2,302,149	3,012,548	346,786	
45	Used & Useful Percentage	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	2,408	2,408			MFR Vol. 3, Book 1, A-10
4	389.1 Other Plant & Misc. Equipment	178	178			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	3,301	3,301			
8	360.2 Collection Sewers - Force	530,935		530,935		
9	361.2 Collection Sewers - Gravity	194,671		194,671		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	68,476			68,476	
12	364.2 Flow Measuring Devices	-5,300	-5,300			
13	365.2 Flow Measuring Installation	7	7			
14	389.2 Other Plant & Misc. Equipment	13,532	13,532			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	11,767	11,767			
18	370.3 Receiving Wells	3,185	3,185			
19	371.3 Pumping Equipment	75,517	75,517			
20	389.3 Other Plant & Misc. Equipment	316	316			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	389,415	389,415			
24	380.4 Treatment & Disposal	65,791	65,791			
25	381.4 Plant Sewers	406	406			
26	382.4 Outfall Sewer Lines	-99,869	-99,869			
27	389.4 Other Plant & Misc. Equipment	15,178	15,178			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	20,133				
31	390.5 Office Furniture & Equipment	26,107				
32	390.51 Computer Equipment	68,872				
33	391.5 Transportation Equipment	65,079				
34	392.5 Stores Equipment	279				
35	393.5 Tools, Shop & Garage Equipment	15,817				
36	394.5 Laboratory Equipment	4,764				
37	395.5 Power Operated Equipment	28,468				
38	396.5 Communication Equipment	7,919				
39	397.5 Miscellaneous Equipment	1,959				
40	398.5 Other Tangible Plant	9,155				
41	Total	<u>1,518,466</u>	<u>475,832</u>	<u>725,606</u>	<u>68,476</u>	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / Duval / Beacon Hills
 Docket No.: 950485
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

FPSC
 Schedule No. 8 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	259	259			MFR Vol. 3, Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	29	29			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	474	474			
8	360.2 Collection Sewers - Force	58,499		58,499		
9	361.2 Collection Sewers - Gravity	27,879		27,879		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	9,120			9,120	
12	364.2 Flow Measuring Devices	-473	-473			
13	365.2 Flow Measuring Installation	1	1			
14	389.2 Other Plant & Misc. Equipment	2,116	2,116			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	1,725	1,725			
18	370.3 Receiving Wells	825	825			
19	371.3 Pumping Equipment	21,946	21,946			
20	389.3 Other Plant & Misc. Equipment	47	47			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	39,124	39,124			
24	380.4 Treatment & Disposal	16,833	16,833			
25	381.4 Plant Sewers	54	54			
26	382.4 Outfall Sewer Lines	4,142	4,142			
27	389.4 Other Plant & Misc. Equipment	3,949	3,949			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	2,137				
31	390.5 Office Furniture & Equipment	3,523				
32	390.51 Computer Equipment	23,440				
33	391.5 Transportation Equipment	13,523				
34	392.5 Stores Equipment	42				
35	393.5 Tools, Shop & Garage Equipment	1,840				
36	394.5 Laboratory Equipment	1,781				
37	395.5 Power Operated Equipment	2,809				
38	396.5 Communication Equipment	1,530				
39	397.5 Miscellaneous Equipment	459				
40	398.5 Other Tangible Plant	1,295				
41	Total Depreciation Expense	<u>238,928</u>	<u>91,051</u>	<u>86,378</u>	<u>9,120</u>	
42	1996 Average Depreciable Plant less Land	<u>6,132,346</u>	<u>2,287,239</u>	<u>3,012,548</u>	<u>346,786</u>	
43	Composite Depreciation Rate	<u>3.90%</u>	<u>3.98%</u>	<u>2.87%</u>	<u>2.63%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, B-14
3	352.1 Franchises	0	0			
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	0	0			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	0	0	0	0	
42	CIAC Amortization	131,336	2,395	122,663	6,278	
43	Non Used & Useful Percentage	0%	0%	0%	0%	
44	Non Used & Useful CIAC Amortization	0	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
 Schedule No. 9 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	65,800	38,093	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	2,484,062	777,359	
3	Contributed Lines	1,337,239	181,427	
4	Cont. Prpty Other than Lines	-446,482	-28,328	
5	Service Installation Fees	238,691	22,962	
6	TOTAL SEWER CIAC	3,679,310	991,513	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	2,767	1.0	2,767	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	284	1.5	426	
3	1"	23	2.5	58	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	3,074		3,251	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	59	1.0	59	
13	3/4"	2	1.5	3	
14	1"	2	2.5	5	
15	1 1/2"	33	5.0	167	
16	2"	5	8.0	40	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	101		274	
23	Total Number of ERCs	3,175		3,524	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

Company: SSU / Duval / Beacon Hills
 Docket No.: 850495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	3,524	Sch. 10 (s)
2	Margin Reserve Factor	<u>1.272</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	4,483	
4	Used & Useful Percentage	100.00%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	4,483	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	190	Sch. 12 (s)
8	Number of Years to Design Capacity	0.00	
Collection Mains:			
9	1996 ERCs	3,524	Sch. 10 (s)
10	Margin Reserve Factor	<u>1.054</u>	Note: (a)
11	Current ERC's with Margin Reserve	3,716	
12	Permitted No. of Lots/ERC's @ 12/31/96	3,178	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	3,178	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	190	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>0</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Duval / Beacon Hills
Docket No.: 950495
Test Year Ended: 12/31/96

FPSC
Schedule No. 12 (s)
Page 1 of 1
Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		3,524	Vol 6, Book 1
2	1997	190	3,714	Sch F-8

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (a)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1 2	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1 2 3	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VII, Book 1.

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (a)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

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

Explanation: Rule 25-30.565 (4) (c) A detailed statement by
a registered professional engineer showing the cost, by
Uniform System of Accounting account numbers, and
capacity of proposed plant expansion

FPSC
Schedule No. 16 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (s)
Page 1 of 1
Preparer: Bliss

(1)

**Line
No.**

Water Treatment Plant / Distribution Mains

-
- 1 Please refer to D-Schedules in the minimum filing requirements.
 - 2 Future expansions will be financed through a combination of
 - 3 debt and equity, as appropriate.
 - 4

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	\$130.00	\$789.34	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$5.76	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$423.47	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$5.57	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	\$350.00	\$170.00	Sch. 5 (s)
6	Per Connection - 6"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$480.00	\$1,362.61	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

Company: SSU / Putnam / Beecher's Point
 Docket No.: 950485
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$59,939	\$35,154	\$2,157	\$97,249	Sch. 6 (s) p 1
2	Land	\$100			\$100	Sch. 6 (s) p 1
3	Depreciable Assets	\$59,839	\$35,154	\$2,157	\$97,149	
4	Accumulated Depreciation to Date	\$13,469	\$11,422	\$538	\$25,429	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$60,625	\$34,104	\$538	\$95,267	
6	Net Plant at Design Capacity	(\$686)	\$1,050	\$1,619	\$1,982	
7	Transmission & Distribution / Collection Lines		\$35,154		\$35,154	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		36.15%	
9	CIAC to Date	\$352	\$16,831	\$0	\$17,183	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$55	\$9,070	\$0	\$9,125	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$332	\$19,930	\$0	\$20,262	
12	Future Customers (ERC) to be Connected	14	22	0	17	Sch. 11 (s)
13	Composite Depreciation Rate	5.56%	2.93%		4.59%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	\$130.00	N/A	ACTUAL COST	\$130.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	-164.89%	N/A	N/A	-87.27%	
16	Requested Service Availability Charge Per ERC	\$789.34	\$423.47	\$170.00	\$1,382.81	Sch. 1 (s)
17	Level of CIAC at Design Capacity	-986.68%	304.92%	N/A	568.60%	
18	Minimum Service Availability Charge Per ERC				\$365.75	
19	Level of CIAC at Design Capacity				36.15%	
20	Maximum Service Availability Charge Per ERC				\$439.96	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	54	62	40	57	Sch. 11 (s)
23	Current No. of Customers	40	40	40	40	Sch. 11 (s)
24	Annual Growth	1	1	N/A	1	Sch. 11 (s)
25	Calculation of Z	6	7	N/A	7	
26	Number of Years to Design Capacity	14.16	22.00	N/A	17.06	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30,565 (4) (s) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$59,939	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$13,469)</u>	Sch. 7 (s)
3	Net Plant In Service	\$46,470	
4	Used & Useful %	<u>73.85%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$34,319	
6	1996 ERCs	40	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	0	Sch. 12 (s)
8	Total ERCs	<u>40</u>	
9	Net Plant Per ERC	\$858	
10	Less: Utility Investment 8.00%	<u>(\$69)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$789</u>	
12	Proposed Plant Capacity Fee Per Gallon (137 Gallons Per ERC)	<u>\$5.76</u>	
	Calculation of Gallons Per ERC		
13	Total Consumption in Gallons	2,001,089	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	40	Sch. 10 (s)
15	Consumption Per ERC	50,027	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>137</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$35,154	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$11,422)</u>	Sch. 7 (s)
3	Net Plant In Service - Mains	\$23,732	
4	Used & Useful %	<u>82.0%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$19,470	
6	1996 ERCs	40	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	0	
6	Total ERCs	<u>40</u>	
7	Net Plant Per ERC - Mains	\$487	
8	Less: Utility Investment	13.00% <u>(\$53)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$423</u>	
10	Proposed Main Extension Fee Per Foot (76 feet per lot)	<u>\$5.57</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	3,030	Annual Report
12	B. Number of Lots	40	Sch. 11 (s)
13	C. Feet per Lot (A/B)	76	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

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

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	Descriptions	Unit	4"	6"
----------	--------------	------	----	----

SERVICE INSTALLATIONS - Account 363

1	Direct Labor (2 persons x 4 hours)	8	0.00	0.00
2	Materials			
	a. Wye	1	7.42	14.31
3	b. 50' Sewer pipe SDR35	50	29.68	67.50
4	c. 45 degree elbow	2	5.30	9.54
5	A & G Overhead Rate (16.76%)		7.11	15.31
6	Open Cut Permit (if required)		At Cost	At Cost
7	Total		<u>\$48.51</u>	<u>\$106.66</u>
8	Proposed Service Installation - Unpaved		\$170.00	\$227.00
9	All larger size service installations are at cost.			

SERVICE INSTALLATIONS - Account 363

		Unit	4"	6"
10	Direct Labor (3 persons x 8 hours)	24	0.00	0.00
11	Materials			
	a. Wye	1	7.42	14.31
12	b. 50' Sewer pipe SDR35	50	29.68	67.50
13	c. 45 degree elbow	2	5.30	9.54
14	A & G Overhead Rate (16.76%)		7.11	15.31
15	Open Cut Permit (if required)		At Cost	At Cost
16	Pavement Repair		137.00	137.00
17	Total		<u>\$186.51</u>	<u>\$243.66</u>
18	Proposed Service Installation - Paved		\$548.00	\$605.00
19	All larger size service installations are at cost.			

UNIT PRICES

	Descriptions	Unit	4"	6"
20	Direct Labor	Hour	\$0.00	\$0.00
	Material for Wastewater Tapping			
21	1. Sewer pipe SDR 35	Foot	\$0.59	\$1.35
22	2. Wye (8 X 4) or (8 X 6)	Each	\$7.42	\$14.31
23	3. 45 degree Elbow	Each	\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), limerock (\$17/yd),
 asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	170	170			MFR Vol. 3, Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	100	100			
7	354.2 Structures & Improvements	1	1			
8	360.2 Collection Sewers - Force	22,554		22,554		
9	381.2 Collection Sewers - Gravity	12,600		12,600		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	2,157			2,157	
12	364.2 Flow Measuring Devices	4,167	4,167			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	3,781	3,781			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	8,263	8,263			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	4,414	4,414			
23	354.4 Structures & Improvements	20,578	20,578			
24	380.4 Treatment & Disposal	18,462	18,462			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	4	4			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	46				
30	354.5 Structures & Improvements	466				
31	390.5 Office Furniture & Equipment	288				
32	390.51 Computer Equipment	767				
33	391.5 Transportation Equipment	442				
34	392.5 Stores Equipment	4				
35	393.5 Tools, Shop & Garage Equipment	161				
36	394.5 Laboratory Equipment	146				
37	395.5 Power Operated Equipment	184				
38	396.5 Communication Equipment	83				
39	397.5 Miscellaneous Equipment	37				
40	398.5 Other Tangible Plant	71				
41	Subtotal	<u>99,843</u>	<u>59,939</u>	<u>35,154</u>	<u>2,157</u>	
42	Future Costs / CWIP	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
43	Total	<u>99,843</u>	<u>59,939</u>	<u>35,154</u>	<u>2,157</u>	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 6 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	0	0			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	0	0			Book 1, A-6
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	3,273		3,273		
9	361.2 Collection Sewers - Gravity	3,040		3,040		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	833	833			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	1,684	1,684			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	6,675	6,675			
24	380.4 Treatment & Disposal	6,469	6,469			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	2	2			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	21,986	15,673	6,313	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	21,986	15,673	6,313	0	
44	Total Net Plant	99,943	59,939	35,154	2,157	
45	Used & Useful Percentage	78%	74%	82%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of
 accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (e)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1981 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	21	21			MFR Vol. 3, Book 1, A-10
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	10,249		10,249		
9	361.2 Collection Sewers - Gravity	1,173		1,173		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	538			538	
12	364.2 Flow Measuring Devices	834	834			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	650	650			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	1,893	1,893			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	5,866	5,866			
24	380.4 Treatment & Disposal	4,205	4,205			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	110				
31	390.5 Office Furniture & Equipment	142				
32	390.51 Computer Equipment	375				
33	391.5 Transportation Equipment	355				
34	392.5 Stores Equipment	1				
35	393.5 Tools, Shop & Garage Equipment	86				
36	394.5 Laboratory Equipment	26				
37	395.5 Power Operated Equipment	155				
38	396.5 Communication Equipment	43				
39	397.5 Miscellaneous Equipment	11				
40	398.5 Other Tangible Plant	50				
41	Total	26,783	13,469	11,422	538	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	4	4			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	0	0			Book 1, B-14
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	751		751		
9	361.2 Collection Sewers - Gravity	280		280		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	57			57	
12	364.2 Flow Measuring Devices	833	833			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	118	118			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	459	459			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	644	644			
24	380.4 Treatment & Disposal	1,026	1,026			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	12				
31	390.5 Office Furniture & Equipment	19				
32	390.51 Computer Equipment	128				
33	391.5 Transportation Equipment	74				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	10				
36	394.5 Laboratory Equipment	10				
37	395.5 Power Operated Equipment	15				
38	396.5 Communication Equipment	8				
39	397.5 Miscellaneous Equipment	3				
40	388.5 Other Tangible Plant	7				
41	Total Depreciation Expense	<u>4,458</u>	<u>3,084</u>	<u>1,031</u>	<u>57</u>	
42	1996 Average Depreciable Plant less Land	<u>95,383</u>	<u>55,425</u>	<u>35,154</u>	<u>2,157</u>	
43	Composite Depreciation Rate	<u>4.67%</u>	<u>5.56%</u>	<u>2.93%</u>	<u>2.64%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / Putnam / Beecher's Point
 Docket No.: 850495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

FPSC
 Schedule No. 8 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, B-14
3	352.1 Franchises	0	0			
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	200		200		
9	361.2 Collection Sewers - Gravity	74		74		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	31	31			
18	370.3 Receiving Walls	0	0			
19	371.3 Pumping Equipment	122	122			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	292	292			
24	380.4 Treatment & Disposal	466	466			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	1,185	911	274	0	
42	CIAC Amortization	594	20	574	0	
43	Non Used & Useful Percentage	22%	26%	18%	0%	
44	Non Used & Useful CIAC Amortization	131	5	103	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

Company: SSU / Putnam / Beecher's Point
 Docket No.: 950495
 Test Year Ended: 12/31/86
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
 Schedule No. 9 (e)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1986 Average CIAC	1986 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	352	55	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	16,831	9,070	
3	Contributed Lines	0	0	
4	Cont. Prpty Other than Lines	0	0	
5	Service Installation Fees	0	0	
6	TOTAL SEWER CIAC	17,183	9,125	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (s)
 Page 1 of 1
 Preparer: Bliss

(1)	(2)	(3)	(4)	(5)	
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	15	1.0	15	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	15		15	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	1	25.0	25	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	1		25	
23	Total Number of ERCs	18		40	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

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

Explanation: Rule 25-30.565 (4) (h) (I) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1.	1996 ERCs	40	Sch. 10 (s)
2	Margin Reserve Factor	<u>1.000</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	40	
4	Used & Useful Percentage	73.85%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	54	
6	Future ERCs	14	
7	Projected Average Annual Growth in ERCs	1	Sch. 12 (s)
8	Number of Years to Design Capacity	14.16	
Collection Mains:			
9	1996 ERCs	40	Sch. 10 (s)
10	Margin Reserve Factor	<u>1.000</u>	Note: (a)
11	Current ERC's with Margin Reserve	40	
12	Permitted No. of Lots/ERC's @ 12/31/96	62	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	62	
15	Future ERCs	22	
16	Projected Average Annual Growth in ERCs	1	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>22</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Putnam / Beecher's Point
 Docket No.: 950495
 Test Year Ended: 12/31/86

FPSC
 Schedule No. 12 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		40	Vol 6, Book 1 Sch F-8
2	1997	0	40	
3	1998	0	40	
4	1999	0	40	
5	2000	0	40	
6	2001	0	40	
7	2002	0	40	
8	2003	0	40	
9	2004	0	40	
10	2005	0	40	
11	2006	0	40	
12	2007	0	40	
13	2008	0	40	
14	2009	0	40	
15	2010	0	40	
16	2011	0	40	
17	2012	0	40	
18	2013	0	40	
19	2014	0	40	
20	2015	0	40	
21	2016	0	40	
22	2017	0	40	
23	2018	0	40	
24	2019	0	40	
25	2020	0	40	
26	2021	0	40	
27	2022	0	40	
28	2023	0	40	
29	2024	0	40	
30	2025	0	40	
31	2026	0	40	
32	2027	0	40	
33	2028	0	40	
34	2029	0	40	
35	2030	0	40	
36	2031	0	40	
37	2032	0	40	
38	2033	0	40	
39	2034	0	40	
40	2035	0	40	
41	2036	0	40	

SCHEDULE OF DEVELOPER AGREEMENTS

Company: SSU / Putnam / Beecher's Point
Docket No.: 950495
Tax Year Ended: 12/31/86
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (e)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

Company: SSU / Putnam / Beecher's Point
Docket No.: 950495
Test Year Ended: 12/31/98
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (s)
Page 1 of 1
Preparer: Bliss

(1)

**Line
No.**

Description

1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

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

Explanation: Rule 25-30.565 (4) (c) A detailed statement by
a registered professional engineer showing the cost, by
Uniform System of Accounting account numbers, and
capacity of proposed plant expansion

FPSC
Schedule No. 16 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Putnam / Beecher's Point
Docket No.: 950495
Test Year Ended: 12/31/86
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	
2	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

Company: SSU / Putnam / Beecher's Point
Docket No.: 850495
Test Year Ended: 12/31/96
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (s)
Page 1 of 1
Preparer: Bliss

(1)

**Line
No.**

Water Treatment Plant / Distribution Mains

- 1 Please refer to D-Schedules in the minimum filing requirements.
- 2 Future expansions will be financed through a combination of
- 3 debt and equity, as appropriate.
- 4

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	N/A	\$871.87	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$5.13	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$495.39	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$10.77	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	N/A	\$170.00	Sch. 5 (s)
6	Per Connection - 6"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$0.00	\$1,537.26	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$10,485,458	\$6,151,218	\$838,988	\$17,475,664	Sch. 6 (s) p 1
2	Land	\$0			\$0	Sch. 6 (s) p 1
3	Depreciable Assets	\$10,485,458	\$6,151,218	\$838,988	\$17,475,664	
4	Accumulated Depreciation to Date	\$2,692,346	\$1,706,053	\$237,813	\$4,636,212	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$3,676,908	\$1,706,053	\$237,813	\$5,620,774	
6	Net Plant at Design Capacity	\$6,808,550	\$4,445,165	\$601,175	\$11,854,890	
7	Transmission & Distribution / Collection Lines		\$8,151,218		\$6,151,218	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		35.20%	
9	CIAC to Date	\$1,483,467	\$2,859,162	\$138,661	\$4,481,290	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$264,570	\$600,808	\$28,037	\$893,415	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$403,864	\$600,808	\$28,037	\$1,032,709	
12	Future Customers (ERC) to be Connected	469	0	0	296	Sch. 11 (s)
13	Composite Depreciation Rate	4.46%	3.00%		3.92%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	ACTUAL COST	\$0.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	29.09%	
16	Requested Service Availability Charge Per ERC	\$871.87	\$495.39	\$170.00	\$1,537.26	Sch. 1 (s)
17	Level of CIAC at Design Capacity	21.57%	50.80%	N/A	32.93%	
18	Minimum Service Availability Charge Per ERC				\$2,447.78	
19	Level of CIAC at Design Capacity				35.20%	
20	Maximum Service Availability Charge Per ERC				\$18,396.00	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	9,260	6,725	7,584	8,323	Sch. 11 (s)
23	Current No. of Customers	8,791	7,811	7,584	7,584	Sch. 11 (s)
24	Annual Growth	223	223	N/A	223	Sch. 11 (s)
25	Calculation of Z	23	0	N/A	0	
26	Number of Years to Design Capacity	2.11	0.00	N/A	1.33	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	1996 Average Balances:		
1	Gross Book Value - Plant (Excluding General Plant)	\$10,485,458	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$2,692,346)</u>	Sch. 7 (s)
3	Net Plant In Service	\$7,793,112	
4	Used & Useful %	<u>94.93%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$7,398,064	
6	1996 ERCs	7,584	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	223	Sch. 12 (s)
8	Total ERCs	<u>7,807</u>	
9	Net Plant Per ERC	\$948	
10	Less: Utility Investment 8.00%	<u>(\$76)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$872</u>	
12	Proposed Plant Capacity Fee Per Gallon (170 Gallons Per ERC)	<u>\$5.13</u>	
	Calculation of Gallons Per ERC		
13	Total Consumption in Gallons	470,644,887	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	7,584	Sch. 10 (s)
15	Consumption Per ERC	62,062	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>170</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

Company: SSU / Ocoee / Buenaventura Lakes
 Docket No.: 850485
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A summary schedule
 of how the proposed service availability charge was calculated.

FPSC
 Schedule No. 4 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charge	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$6,151,218	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$1,706,053)</u>	Sch. 7 (s)
3	Net Plant In Service - Mains	\$4,445,165	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$4,445,165	
6	1996 ERCs	7,584	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	223	
6	Total ERCs	<u>7,807</u>	
7	Net Plant Per ERC - Mains	\$569	
8	Less: Utility Investment	13.00% <u>(\$74)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$495</u>	
10	Proposed Main Extension Fee Per Foot (46 feet per lot)	<u>\$10.77</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	346,508	Annual Report
12	B. Number of Lots	7,584	Sch. 11 (s)
13	C. Feet per Lot (A/B)	46	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

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

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	Descriptions	Unit	(1)	(2)	(3)	(4)
				4"	6"	

SERVICE INSTALLATIONS - Account 363

1	Direct Labor (2 persons x 4 hours)	8	0.00	0.00	
2	Materials	1	7.42	14.31	
3	a. Wye				
3	b. 50' Sewer pipe SDR35	50	29.68	67.50	
4	c. 45 degree elbow	2	5.30	9.54	
5	A & G Overhead Rate (16.76%)		7.11	15.31	
6	Open Cut Permit (if required)		At Cost	At Cost	
7	Total		<u>\$49.51</u>	<u>\$106.66</u>	
8	Proposed Service Installation - Unpaved		\$170.00	\$227.00	
9	All larger size service installations are at cost.				

SERVICE INSTALLATIONS - Account 363

		Unit	4"	6"	
10	Direct Labor (3 persons x 8 hours)	24	0.00	0.00	
11	Materials	1	7.42	14.31	
12	a. Wye				
12	b. 50' Sewer pipe SDR35	50	29.68	67.50	
13	c. 45 degree elbow	2	5.30	9.54	
14	A & G Overhead Rate (16.76%)		7.11	15.31	
15	Open Cut Permit (if required)		At Cost	At Cost	
16	Pavement Repair		137.00	137.00	
17	Total		<u>\$186.51</u>	<u>\$243.66</u>	
18	Proposed Service Installation - Paved		\$548.00	\$605.00	
19	All larger size service installations are at cost.				

UNIT PRICES

	Descriptions	Unit	4"	6"
20	Direct Labor	Hour	\$0.00	\$0.00
	Material for Wastewater Tapping			
21	1. Sewer pipe SDR 35	Foot	\$0.59	\$1.35
22	2. Wye (8 X 4) or (8 X 6)	Each	\$7.42	\$14.31
23	3. 45 degree Elbow	Each	\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), limerock (\$17/yd),
 asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.585 (4) (a) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	0	0			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	0	0			Book 1, A-6
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	1,784	1,784			
8	360.2 Collection Sewers - Force	4,305,034		4,305,034		
9	361.2 Collection Sewers - Gravity	1,846,184		1,846,184		
10	362.2 Special Collecting	1,158,301	1,158,301			
11	363.2 Services to Customers	838,988			838,988	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	3,092	3,092			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	16,373	16,373			
18	370.3 Receiving Wells	785,720	785,720			
19	371.3 Pumping Equipment	668,336	668,336			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	973,149	973,149			
23	354.4 Structures & Improvements	1,879,238	1,879,238			
24	380.4 Treatment & Disposal	4,759,954	4,759,954			
25	381.4 Plant Sewers	89,484	89,484			
26	382.4 Outfall Sewer Lines	138,235	138,235			
27	389.4 Other Plant & Misc. Equipment	11,792	11,792			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	19,678				
30	354.5 Structures & Improvements	200,624				
31	390.5 Office Furniture & Equipment	123,985				
32	390.51 Computer Equipment	330,038				
33	391.5 Transportation Equipment	190,402				
34	392.5 Stores Equipment	1,786				
35	393.5 Tools, Shop & Garage Equipment	69,105				
36	394.5 Laboratory Equipment	62,667				
37	395.5 Power Operated Equipment	79,146				
38	396.5 Communication Equipment	35,911				
39	397.5 Miscellaneous Equipment	16,145				
40	398.5 Other Tangible Plant	30,392				
41	Subtotal	<u>18,635,543</u>	<u>10,485,458</u>	<u>6,151,218</u>	<u>838,988</u>	
42	Future Costs / CWIP	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
43	Total	<u>18,635,543</u>	<u>10,485,458</u>	<u>6,151,218</u>	<u>838,988</u>	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 6 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	0	0			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	0	0			Book 1, A-6
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	152,373	152,373			
24	380.4 Treatment & Disposal	365,277	365,277			
25	381.4 Plant Sewers	5,211	5,211			
26	382.4 Outfall Sewer Lines	8,287	8,287			
27	389.4 Other Plant & Misc. Equipment	380	380			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	531,528	531,528	0	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	531,528	531,528	0	0	
44	Total Net Plant	18,635,543	10,485,458	6,151,218	838,988	
45	Used & Useful Percentage	97%	95%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, A-10
3	352.1 Franchises	0	0			
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	378	378			
8	380.2 Collection Sewers - Force	1,391,961		1,391,961		
9	361.2 Collection Sewers - Gravity	314,092		314,092		
10	362.2 Special Collecting	477,705	477,705			
11	363.2 Services to Customers	237,813			237,813	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	388.2 Other Plant & Misc. Equipment	2,124	2,124			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	3,467	3,467			
18	370.3 Receiving Wells	283,539	283,539			
19	371.3 Pumping Equipment	213,551	213,551			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	397,980	397,980			
24	380.4 Treatment & Disposal	1,208,999	1,208,999			
25	381.4 Plant Sewers	38,831	38,831			
26	382.4 Outfall Sewer Lines	57,674	57,674			
27	389.4 Other Plant & Misc. Equipment	8,098	8,098			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	47,257				
31	390.5 Office Furniture & Equipment	61,279				
32	390.51 Computer Equipment	161,655				
33	391.5 Transportation Equipment	152,752				
34	392.5 Stores Equipment	655				
35	393.5 Tools, Shop & Garage Equipment	37,125				
36	394.5 Laboratory Equipment	11,182				
37	395.5 Power Operated Equipment	86,819				
38	396.5 Communication Equipment	18,587				
39	397.5 Miscellaneous Equipment	4,598				
40	398.5 Other Tangible Plant	21,488				
41	Total	<u>5,219,609</u>	<u>2,692,346</u>	<u>1,706,053</u>	<u>237,813</u>	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (6)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	0	0			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	0	0			Book 1, B-14
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	56	56			
8	360.2 Collection Sewers - Force	143,358		143,358		
9	361.2 Collection Sewers - Gravity	40,985		40,985		
10	362.2 Special Collecting	28,958	28,958			
11	363.2 Services to Customers	22,065			22,065	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	172	172			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	512	512			
18	370.3 Receiving Wells	26,164	26,164			
19	371.3 Pumping Equipment	37,159	37,159			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	58,820	58,820			
24	380.4 Treatment & Disposal	264,653	264,653			
25	381.4 Plant Sewers	2,559	2,559			
26	382.4 Outfall Sewer Lines	4,603	4,603			
27	389.4 Other Plant & Misc. Equipment	656	656			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	5,016				
31	390.5 Office Furniture & Equipment	8,270				
32	390.51 Computer Equipment	55,017				
33	391.5 Transportation Equipment	31,740				
34	392.5 Stores Equipment	99				
35	393.5 Tools, Shop & Garage Equipment	4,319				
36	394.5 Laboratory Equipment	4,180				
37	395.5 Power Operated Equipment	8,593				
38	396.5 Communication Equipment	3,591				
39	397.5 Miscellaneous Equipment	1,077				
40	398.5 Other Tangible Plant	3,039				
41	Total Depreciation Expense	<u>753,661</u>	<u>424,312</u>	<u>184,343</u>	<u>22,065</u>	
42	1996 Average Depreciable Plant less Land	<u>17,642,717</u>	<u>9,512,309</u>	<u>6,151,218</u>	<u>838,988</u>	
43	Composite Depreciation Rate	<u>4.27%</u>	<u>4.48%</u>	<u>3.00%</u>	<u>2.63%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, B-14
3	352.1 Franchises	0	0			
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	6,051	6,051			
24	380.4 Treatment & Disposal	27,224	27,224			
25	361.4 Plant Sewers	263	263			
26	382.4 Outfall Sewer Lines	473	473			
27	389.4 Other Plant & Misc. Equipment	67	67			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	34,078	34,078	0	0	
42	CIAC Amortization	165,366	71,447	90,272	3,647	
43	Non Used & Useful Percentage	<u>3%</u>	<u>5%</u>	<u>0%</u>	<u>0%</u>	
44	Non Used & Useful CIAC Amortization	4,717	3,622	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

Company: SSU / Osceola / Buenaventura Lakes
 Docket No.: 950495
 Test Year Ended: 12/31/86
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
 Schedule No. 9 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	1,483,467	264,570	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	1,429,581	300,404	
3	Contributed Lines	1,429,581	300,404	
4	Cont. Prpty Other than Lines	2,622,409	576,557	
5	Service Installation Fees	138,661	28,037	
6	TOTAL SEWER CIAC	7,103,699	1,469,972	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	7,268	1.0	7,268	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	7,268		7,268	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	67	1.0	67	
13	3/4"	0	1.5	0	
14	1"	5	2.5	13	
15	1 1/2"	3	5.0	15	
16	2"	12	8.0	96	
17	3"	0	16.0	0	
18	4"	3	25.0	75	
19	6"	1	50.0	50	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	81		316	
23	Total Number of ERCs	7,359		7,584	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

Company: SSU / Osceola / Buenaventura Lakes
 Docket No.: 950485
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	7,584	Sch. 10 (s)
2	Margin Reserve Factor	<u>1.159</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	8,791	
4	Used & Useful Percentage	94.93%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	9,260	
6	Future ERCs	469	
7	Projected Average Annual Growth in ERCs	223	Sch. 12 (s)
8	Number of Years to Design Capacity	2.11	
Collection Mains:			
9	1996 ERCs	7,584	Sch. 10 (s)
10	Margin Reserve Factor	<u>1.030</u>	Note: (a)
11	Current ERC's with Margin Reserve	7,811	
12	Permitted No. of Lots/ERC's @ 12/31/96	6,725	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	6,725	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	223	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>0</u>	

Note (s): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495
Test Year Ended: 12/31/96

FPSC
Schedule No. 12 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		7,584	Vol 6, Book 1
2	1997	223	7,807	Sch F-8

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1 2	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

Company: SSU / Osceola / Buenaventura Lakes

Docket No.: 950485

Test Year Ended: 12/31/96

Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC

Schedule No. 15 (s)

Page 1 of 1

Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Oscaola / Buenaventura Lakes
Docket No.: 950495
Test Year Ended: 12/31/96
Historical Projected

Explanation: Rule 25-30.565 (4) (a) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion

FPSC
Schedule No. 16 (s)
Page 1 of 1
Preparer: Bliss

(1)

<u>Line No.</u>	<u>Description</u>
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

Company: SSU / Osceola / Buenaventura Lakes

Docket No.: 950495

Test Year Ended: 12/31/96

Historical Projected

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC

Schedule No. 18 (s)

Page 1 of 1

Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropriate.
4	

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	N/A	\$265.12	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$3.23	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$856.64	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$3.95	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	\$263.00	\$170.00	Sch. 5 (s)
6	Per Connection - 6"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$263.00	\$1,291.76	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$813,627	\$4,571,404	\$11,292	\$5,396,322	Sch. 6 (s) p 1
2	Land	\$32,601			\$32,601	Sch. 6 (s) p 1
3	Depreciable Assets	\$781,026	\$4,571,404	\$11,292	\$5,363,721	
4	Accumulated Depreciation to Date	\$257,466	\$1,293,602	\$595	\$1,551,663	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$773,589	\$4,571,404	\$595	\$5,345,587	
6	Net Plant at Design Capacity	\$40,038	\$0	\$10,697	\$50,735	
7	Transmission & Distribution / Collection Lines		\$4,571,404		\$4,571,404	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		84.71%	
9	CIAC to Date	\$475,466	\$3,323,256	\$14,503	\$3,813,225	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$234,587	\$987,115	\$358	\$1,222,060	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$548,788	\$5,720,347	\$358	\$6,269,492	
12	Future Customers (ERC) to be Connected	619	3,116	0	2,738	Sch. 11 (s)
13	Composite Depreciation Rate	5.34%	2.29%		2.75%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	ACTUAL COST	\$0.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	-4841.39%	
16	Requested Service Availability Charge Per ERC	\$265.12	\$856.64	\$170.00	\$1,291.76	Sch. 1 (s)
17	Level of CIAC at Design Capacity	90.56%	100.00%	N/A	-3112.91%	
18	Minimum Service Availability Charge Per ERC				\$3,681.47	
19	Level of CIAC at Design Capacity				84.71%	
20	Maximum Service Availability Charge Per ERC				\$3,674.21	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	2,216	4,347	1,140	4,025	Sch. 11 (s)
23	Current No. of Customers	1,596	1,231	1,140	1,140	Sch. 11 (s)
24	Annual Growth	50	50	N/A	50	Sch. 11 (s)
25	Calculation of Z	206	2,222	N/A	2,059	
26	Number of Years to Design Capacity	12.37	62.25	N/A	54.71	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950485
Test Year Ended: 12/31/96
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Plant (Excluding General Plant)	\$813,627	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$257,466)</u>	Sch. 7 (s)
3	Net Plant In Service	\$556,161	
4	Used & Useful %	<u>72.05%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$400,710	
6	1996 ERCs	1,140	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	250	Sch. 12 (s)
8	Total ERCs	<u>1,391</u>	
9	Net Plant Per ERC	\$288	
10	Less: Utility Investment 8.00%	<u>(\$23)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$265</u>	
12	Proposed Plant Capacity Fee Per Gallon (82 Gallons Per ERC)	<u>\$3.23</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption in Gallons	34,212,444	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	1,140	Sch. 10 (s)
15	Consumption Per ERC	30,004	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>82</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$4,571,404	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$1,293,602)</u>	Sch. 7 (s)
3	Net Plant In Service - Mains	\$3,277,802	
4	Used & Useful %	<u>35.8%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$1,172,019	
6	1996 ERCs	1,140	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	50	
6	Total ERCs	<u>1,190</u>	
7	Net Plant Per ERC - Mains	\$985	
8	Less: Utility Investment	13.00% <u>(\$128)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$857</u>	
10	Proposed Main Extension Fee Per Foot (217 feet per lot)	<u>\$3.95</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	246,947	Annual Report
12	B. Number of Lots	1,140	Sch. 11 (s)
13	C. Feet per Lot (A/B)	217	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

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

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	Descriptions	Unit	(1)	(2)	(3)	(4)
					4"	6"

SERVICE INSTALLATIONS - Account 363

1	Direct Labor (2 persons x 4 hours)	8	0.00	0.00
2	Materials	1	7.42	14.31
3	a. Wye			
3	b. 50' Sewer pipe SDR35	50	29.68	67.50
4	c. 45 degree elbow	2	5.30	9.54
5	A & G Overhead Rate (16.76%)		7.11	15.31
6	Open Cut Permit (if required)		At Cost	At Cost
7	Total		<u>\$49.51</u>	<u>\$106.66</u>
8	Proposed Service Installation - Unpaved		\$170.00	\$227.00
9	All larger size service installations are at cost.			

SERVICE INSTALLATIONS - Account 363

		Unit	4"	6"
10	Direct Labor (3 persons x 8 hours)	24	0.00	0.00
11	Materials	1	7.42	14.31
12	a. Wye			
12	b. 50' Sewer pipe SDR35	50	29.68	67.50
13	c. 45 degree elbow	2	5.30	9.54
14	A & G Overhead Rate (16.76%)		7.11	15.31
15	Open Cut Permit (if required)		At Cost	At Cost
16	Pavement Repair		137.00	137.00
17	Total		<u>\$186.51</u>	<u>\$243.66</u>
18	Proposed Service Installation - Paved		\$548.00	\$605.00
19	All larger size service installations are at cost.			

UNIT PRICES

	Descriptions	Unit	4"	6"
20	Direct Labor	Hour	\$0.00	\$0.00
	Material for Wastewater Tapping			
21	1. Sewer pipe SDR 35	Foot	\$0.59	\$1.35
22	2. Wye (8 X 4) or (8 X 6)	Each	\$7.42	\$14.31
23	3. 45 degree Elbow	Each	\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair Includes density test (\$90), limerock (\$17/yd), asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (a) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	5,265	5,265			MFR Vol. 3, Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	32,601	32,601			
7	354.2 Structures & Improvements	85,636	85,636			
8	360.2 Collection Sewers - Force	280,371		280,371		
9	361.2 Collection Sewers - Gravity	4,291,032		4,291,032		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	11,292			11,292	
12	364.2 Flow Measuring Devices	6,079	6,079			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	7,459	7,459			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	141,800	141,800			
20	389.3 Other Plant & Misc. Equipment	7,278	7,278			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	4,115	4,115			
24	380.4 Treatment & Disposal	514,470	514,470			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	3,200	3,200			
27	389.4 Other Plant & Misc. Equipment	5,724	5,724			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	948				
30	354.5 Structures & Improvements	9,669				
31	390.5 Office Furniture & Equipment	5,975				
32	390.51 Computer Equipment	15,905				
33	391.5 Transportation Equipment	9,176				
34	392.5 Stores Equipment	86				
35	393.5 Tools, Shop & Garage Equipment	3,330				
36	394.5 Laboratory Equipment	3,020				
37	395.5 Power Operated Equipment	3,814				
38	396.5 Communication Equipment	1,731				
39	397.5 Miscellaneous Equipment	778				
40	398.5 Other Tangible Plant	1,465				
41	Subtotal	<u>5,452,220</u>	<u>813,627</u>	<u>4,571,404</u>	<u>11,292</u>	
42	Future Costs / CWIP	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
43	Total	<u>5,452,220</u>	<u>813,627</u>	<u>4,571,404</u>	<u>11,292</u>	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 6 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	0	0			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	0	0			Book 1, A-6
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	50,508	50,508			
8	360.2 Collection Sewers - Force	210,096		210,096		
9	361.2 Collection Sewers - Gravity	2,726,745		2,726,745		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	9,712	9,712			
18	370.3 Receiving Wells	-330	-330			
19	371.3 Pumping Equipment	119,824	119,824			
20	389.3 Other Plant & Misc. Equipment	2,954	2,954			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	544	544			
24	380.4 Treatment & Disposal	43,275	43,275			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	278	278			
27	389.4 Other Plant & Misc. Equipment	650	850			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garages Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	3,164,256	227,415	2,936,841	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	3,164,256	227,415	2,936,841	0	
44	Total Net Plant	5,452,220	813,627	4,571,404	11,292	
45	Used & Useful Percentage	42%	72%	36%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account No. and Name	1991 Average Acc. Dep	Plant Capacity	Main Extension	Service Installation	Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	659	659			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	0	0			Book 1, A-10
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	29,284	29,264			
8	360.2 Collection Sewers - Force	45,884		45,884		
9	361.2 Collection Sewers - Gravity	1,247,718		1,247,718		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	595			595	
12	364.2 Flow Measuring Devices	9,911	9,911			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	-3,381	-3,381			
18	370.3 Receiving Wells	368	368			
19	371.3 Pumping Equipment	8,065	8,065			
20	389.3 Other Plant & Misc. Equipment	3,981	3,981			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	238	238			
24	380.4 Treatment & Disposal	206,052	206,052			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	1,216	1,216			
27	389.4 Other Plant & Misc. Equipment	1,093	1,093			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	2,278				
31	390.5 Office Furniture & Equipment	2,954				
32	390.51 Computer Equipment	7,790				
33	391.5 Transportation Equipment	7,361				
34	392.5 Stores Equipment	32				
35	393.5 Tools, Shop & Garage Equipment	1,789				
36	394.5 Laboratory Equipment	539				
37	395.5 Power Operated Equipment	3,220				
38	396.5 Communication Equipment	896				
39	397.5 Miscellaneous Equipment	222				
40	398.5 Other Tangible Plant	1,035				
41	Total	1,579,779	257,466	1,293,602	595	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	132	132			MFR Vol. 3, Book 1, B-14
4	388.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	2,680	2,680			
8	360.2 Collection Sewers - Force	9,336		9,336		
9	361.2 Collection Sewers - Gravity	95,261		95,261		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	297			297	
12	364.2 Flow Measuring Devices	1,216	1,216			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	233	233			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	7,884	7,884			
20	389.3 Other Plant & Misc. Equipment	405	405			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	129	129			
24	380.4 Treatment & Disposal	28,605	28,605			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	107	107			
27	389.4 Other Plant & Misc. Equipment	318	318			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	242				
31	390.5 Office Furniture & Equipment	399				
32	390.51 Computer Equipment	2,651				
33	391.5 Transportation Equipment	1,530				
34	392.5 Stores Equipment	5				
35	393.5 Tools, Shop & Garage Equipment	208				
36	394.5 Laboratory Equipment	201				
37	395.5 Power Operated Equipment	318				
38	396.5 Communication Equipment	173				
39	397.5 Miscellaneous Equipment	52				
40	398.5 Other Tangible Plant	146				
41	Total Depreciation Expense	<u>152,528</u>	<u>41,709</u>	<u>104,597</u>	<u>297</u>	
42	1996 Average Depreciable Plant less Land	<u>5,418,671</u>	<u>781,026</u>	<u>4,571,404</u>	<u>11,292</u>	
43	Composite Depreciation Rate	<u>2.81%</u>	<u>5.34%</u>	<u>2.28%</u>	<u>2.63%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (a)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	0	0			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	0	0			Book 1, B-14
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	2,401	2,401			
8	360.2 Collection Sewers - Force	8,365		8,365		
9	361.2 Collection Sewers - Gravity	85,352		85,352		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	209	209			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	7,064	7,064			
20	389.3 Other Plant & Misc. Equipment	363	363			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	18	18			
24	380.4 Treatment & Disposal	4,014	4,014			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	15	15			
27	389.4 Other Plant & Misc. Equipment	45	45			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	107,846	14,129	93,717	0	
42	CIAC Amortization	107,525	27,054	80,090	381	
43	Non Used & Useful Percentage	58%	28%	64%	0%	
44	Non Used & Useful CIAC Amortization	62,403	7,562	51,453	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
 Schedule No. 9 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	475,466	234,587	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	456,243	110,286	
3	Contributed Lines	2,867,013	876,829	
4	Cont. Prpty Other than Lines	0	0	
5	Service Installation Fees	14,503	358	
6	TOTAL SEWER CIAC	3,813,225	1,222,060	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	545	1.0	545	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	8	2.5	20	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	553		565	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	11	1.0	11	
13	3/4"	0	1.5	0	
14	1"	19	2.5	46	
15	1 1/2"	33	5.0	166	
16	2"	24	8.0	188	
17	3"	0	16.0	0	
18	4"	3	25.0	71	
19	6"	0	50.0	0	
20	8"	1	80.0	93	
21	10"	0	115.0	0	
22	Subtotal	90		575	
23	Total Number of ERCs	643		1,140	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	1,140	Sch. 10 (s)
2	Margin Reserve Factor	<u>1.400</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	1,596	
4	Used & Useful Percentage	72.05%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	2,216	
6	Future ERCs	619	
7	Projected Average Annual Growth in ERCs	50	Sch. 12 (s)
8	Number of Years to Design Capacity	12.37	
Collection Mains:			
9	1996 ERCs	1,140	Sch. 10 (s)
10	Margin Reserve Factor	<u>1.080</u>	Note: (a)
11	Current ERC's with Margin Reserve	1,231	
12	Permitted No. of Lots/ERC's @ 12/31/96	4,347	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	4,347	
15	Future ERCs	3,116	
16	Projected Average Annual Growth in ERCs	50	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>62.247842</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Charlotte/Lee / Burnt Store
 Docket No.: 950495
 Test Year Ended: 12/31/96

FPSC
 Schedule No. 12 (6)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		1,140	Vol 6, Book 1 Sch F-8
2	1997	50	1,190	
3	1998	50	1,240	
4	1999	50	1,290	
5	2000	50	1,340	
6	2001	50	1,391	
7	2002	50	1,441	
8	2003	50	1,491	
9	2004	50	1,541	
10	2005	50	1,591	
11	2006	50	1,641	
12	2007	50	1,691	
13	2008	50	1,741	
14	2009	50	1,791	
15	2010	50	1,841	
16	2011	50	1,891	
17	2012	50	1,941	
18	2013	50	1,991	
19	2014	50	2,041	
20	2015	50	2,091	
21	2016	50	2,141	
22	2017	50	2,191	
23	2018	50	2,241	
24	2019	50	2,291	
25	2020	50	2,341	
26	2021	50	2,391	
27	2022	50	2,442	
28	2023	50	2,492	
29	2024	50	2,542	
30	2025	50	2,592	
31	2026	50	2,642	
32	2027	50	2,692	
33	2028	50	2,742	
34	2029	50	2,792	
35	2030	50	2,842	
36	2031	50	2,892	
37	2032	50	2,942	
38	2033	50	2,992	
39	2034	50	3,042	
40	2035	50	3,092	
41	2036	50	3,142	

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950485
Test Year Ended: 12/31/96
Historical Projected

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495
Test Year Ended: 12/31/96
Historical Projected

Explanation: Rule 25-30.565 (4) (c) A detailed statement by
a registered professional engineer showing the cost, by
Uniform System of Accounting account numbers, and
capacity of proposed plant expansion

FPSC
Schedule No. 16 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (c) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL

- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (s)
Page 1 of 1
Preparer: Bliss

(1)

**Line
No.**

Water Treatment Plant / Distribution Mains

- 1 Please refer to D-Schedules in the minimum filing requirements.
- 2 Future expansions will be financed through a combination of
- 3 debt and equity, as appropriate.
- 4

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	\$2,730.00	\$6,869.87	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$36.16	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$2,529.15	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$25.81	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	\$350.00	\$170.00	Sch. 5 (s)
6	Per Connection - 6"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$3,080.00	\$9,569.02	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$1,556,586	\$496,897	\$20,390	\$2,073,873	Sch. 6 (s) p 1
2	Land	(\$29)			(\$29)	Sch. 6 (s) p 1
3	Depreciable Assets	\$1,556,615	\$496,897	\$20,390	\$2,073,902	
4	Accumulated Depreciation to Date	\$331,683	\$49,081	\$7,858	\$388,622	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$1,549,981	\$242,569	\$7,858	\$1,800,408	
6	Net Plant at Design Capacity	\$6,605	\$254,328	\$12,532	\$273,465	
7	Transmission & Distribution / Collection Lines		\$496,897		\$496,897	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		23.96%	
9	CIAC to Date	\$5,516	\$1,750	\$1,700	\$8,966	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$205	\$158	\$203	\$564	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$4,522	\$837	\$203	\$5,563	
12	Future Customers (ERC) to be Connected	22	18	0	21	Sch. 11 (s)
13	Composite Depreciation Rate	4.49%	2.74%		4.07%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	\$2,730.00	N/A	ACTUAL COST	\$2,730.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	561.68%	N/A	N/A	14.99%	
16	Requested Service Availability Charge Per ERC	\$6,869.87	\$2,529.15	\$170.00	\$9,569.02	Sch. 1 (s)
17	Level of CIAC at Design Capacity	1390.61%	14.55%	N/A	49.42%	
18	Minimum Service Availability Charge Per ERC				\$4,512.32	
19	Level of CIAC at Design Capacity				23.96%	
20	Maximum Service Availability Charge Per ERC				\$14,651.29	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	164	155	136	162	Sch. 11 (s)
23	Current No. of Customers	142	137	136	136	Sch. 11 (s)
24	Annual Growth	1	1	N/A	1	Sch. 11 (s)
25	Calculation of Z	9	3	N/A	7	
26	Number of Years to Design Capacity	17.43	14.19	N/A	16.65	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$1,556,586	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$331,683)</u>	Sch. 7 (s)
3	Net Plant In Service	\$1,224,903	
4	Used & Useful %	<u>86.72%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$1,062,216	
6	1996 ERCs	136	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	6	Sch. 12 (s)
8	Total ERCs	<u>142</u>	
9	Net Plant Per ERC	\$7,467	
10	Less: Utility Investment 8.00%	<u>(\$597)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$6,870</u>	
12	Proposed Plant Capacity Fee Per Gallon (190 Gallons Per ERC)	<u>\$36.16</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption in Gallons	9,411,873	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	136	Sch. 10 (s)
15	Consumption Per ERC	89,205	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>190</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
 - Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule
 of how the proposed service availability charge was calculated.

FPSC
 Schedule No. 4 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$496,887	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$49,081)</u>	Sch. 7 (s)
3	Net Plant In Service - Mains	\$447,816	
4	Used & Useful %	<u>89.1%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$398,996	
6	1996 ERCs	136	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	1	
6	Total ERCs	<u>137</u>	
7	Net Plant Per ERC - Mains	\$2,907	
8	Less: Utility Investment	13.00% <u>(\$378)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$2,529</u>	
10	Proposed Main Extension Fee Per Foot (98 feet per lot)	<u>\$25.81</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	13,323	Annual Report
12	B. Number of Lots	136	Sch. 11 (s)
13	C. Feet per Lot (A/B)	98	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

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

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	Descriptions	Unit	4"	6"
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SERVICE INSTALLATIONS - Account 363

1	Direct Labor (2 persons x 4 hours)	8	0.00	0.00
2	Materials			
3	a. Wye	1	7.42	14.31
4	b. 50' Sewer pipe SDR35	50	29.68	67.50
5	c. 45 degree elbow	2	5.30	9.54
6	A & G Overhead Rate (16.76%)		7.11	15.31
7	Open Cut Permit (if required)		At Cost	At Cost
	Total		<u>\$49.51</u>	<u>\$106.66</u>
8	Proposed Service Installation - Unpaved		\$170.00	\$227.00
9	All larger size service installations are at cost.			

SERVICE INSTALLATIONS - Account 363

		Unit	4"	6"
10	Direct Labor (3 persons x 8 hours)	24	0.00	0.00
11	Materials			
12	a. Wye	1	7.42	14.31
13	b. 50' Sewer pipe SDR35	50	29.68	67.50
14	c. 45 degree elbow	2	5.30	9.54
15	A & G Overhead Rate (16.76%)		7.11	15.31
16	Open Cut Permit (if required)		At Cost	At Cost
17	Pavement Repair		137.00	137.00
	Total		<u>\$186.51</u>	<u>\$243.66</u>
18	Proposed Service Installation - Paved		\$548.00	\$605.00
19	All larger size service installations are at cost.			

UNIT PRICES

	Descriptions	Unit	4"	6"
20	Direct Labor	Hour	\$0.00	\$0.00
	Material for Wastewater Tapping			
21	1. Sewer pipe SDR 35	Foot	\$0.59	\$1.35
22	2. Wye (8 X 4) or (8 X 6)	Each	\$7.42	\$14.31
23	3. 45 degree Elbow	Each	\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), limerock (\$17/yd),
 asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	2,614	2,614			MFR Vol. 3, Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	1,497	1,497			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	-29	-29			
7	354.2 Structures & Improvements	216,765	216,765			
8	360.2 Collection Sewers - Force	234,425		234,425		
9	361.2 Collection Sewers - Gravity	262,472		262,472		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	20,390			20,390	
12	364.2 Flow Measuring Devices	10,544	10,544			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	1,027	1,027			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	53,647	53,647			
18	370.3 Receiving Wells	99,568	99,568			
19	371.3 Pumping Equipment	78,746	78,746			
20	389.3 Other Plant & Misc. Equipment	1,860	1,860			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	286,692	286,692			
23	354.4 Structures & Improvements	28,817	28,817			
24	380.4 Treatment & Disposal	533,796	533,796			
25	381.4 Plant Sewers	37,359	37,359			
26	382.4 Outfall Sewer Lines	203,682	203,682			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	383				
30	354.5 Structures & Improvements	3,902				
31	390.5 Office Furniture & Equipment	2,412				
32	390.51 Computer Equipment	6,420				
33	391.5 Transportation Equipment	3,704				
34	392.5 Stores Equipment	35				
35	393.5 Tools, Shop & Garage Equipment	1,344				
36	394.5 Laboratory Equipment	1,219				
37	395.5 Power Operated Equipment	1,539				
38	396.5 Communication Equipment	699				
39	397.5 Miscellaneous Equipment	314				
40	398.5 Other Tangible Plant	591				
41	Subtotal	<u>2,096,434</u>	<u>1,556,586</u>	<u>496,897</u>	<u>20,390</u>	
42	Future Costs / CWIP	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
43	Total	<u>2,096,434</u>	<u>1,556,586</u>	<u>496,897</u>	<u>20,390</u>	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 6 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	0	0			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	0	0			Book 1, A-6
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	24,818	24,818			
8	360.2 Collection Sewers - Force	26,675		26,675		
9	361.2 Collection Sewers - Gravity	27,496		27,496		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	5,117	5,117			
18	370.3 Receiving Wells	11,241	11,241			
19	371.3 Pumping Equipment	4,718	4,718			
20	389.3 Other Plant & Misc. Equipment	67	67			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	4,812	4,812			
24	380.4 Treatment & Disposal	99,860	99,860			
25	381.4 Plant Sewers	8,830	8,830			
26	382.4 Outfall Sewer Lines	47,304	47,304			
27	389.4 Other Plant & Misc. Equipment	-28	-28			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	260,910	206,739	54,171	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	260,910	206,739	54,171	0	
44	Total Net Plant	2,096,434	1,556,586	496,897	20,390	
45	Used & Useful Percentage	88%	87%	89%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (a)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchises	877	877			Book 1, A-10
4	389.1 Other Plant & Misc. Equipment	1,052	1,052			
5	COLLECTION PLANT					
8	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	11,803	11,803			
8	360.2 Collection Sewers - Force	13,909		13,909		
9	361.2 Collection Sewers - Gravity	35,172		35,172		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	7,858			7,858	
12	364.2 Flow Measuring Devices	9,286	9,286			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	567	567			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	11,348	11,348			
18	370.3 Receiving Wells	6,649	6,649			
19	371.3 Pumping Equipment	39,749	39,749			
20	389.3 Other Plant & Misc. Equipment	1,304	1,304			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	12,223	12,223			
24	380.4 Treatment & Disposal	189,453	189,453			
25	381.4 Plant Sewers	8,911	6,911			
26	382.4 Outfall Sewer Lines	40,564	40,564			
27	389.4 Other Plant & Misc. Equipment	97	97			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	920				
31	390.5 Office Furniture & Equipment	1,192				
32	390.51 Computer Equipment	3,144				
33	391.6 Transportation Equipment	2,971				
34	392.5 Stores Equipment	13				
35	393.5 Tools, Shop & Garage Equipment	722				
36	394.5 Laboratory Equipment	217				
37	395.5 Power Operated Equipment	1,299				
38	396.5 Communication Equipment	362				
39	397.5 Miscellaneous Equipment	89				
40	398.5 Other Tangible Plant	418				
41	Total	<u>399,969</u>	<u>331,683</u>	<u>49,081</u>	<u>7,858</u>	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / Seminole / Chuluota
 Docket No.: 850485
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

FPSC
 Schedule No. 8 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	65	65			MFR Vol. 3, Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	83	83			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	6,785	6,785			
8	360.2 Collection Sewers - Force	7,806		7,806		
9	361.2 Collection Sewers - Gravity	5,827		5,827		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	536			536	
12	364.2 Flow Measuring Devices	2,109	2,109			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	57	57			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	1,679	1,679			
18	370.3 Receiving Wells	3,316	3,316			
19	371.3 Pumping Equipment	4,378	4,378			
20	389.3 Other Plant & Misc. Equipment	103	103			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	902	902			
24	380.4 Treatment & Disposal	29,679	29,679			
25	381.4 Plant Sewers	1,068	1,068			
26	382.4 Outfall Sewer Lines	6,783	6,783			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	98				
31	390.5 Office Furniture & Equipment	161				
32	390.51 Computer Equipment	1,070				
33	391.5 Transportation Equipment	617				
34	392.5 Stores Equipment	2				
35	393.5 Tools, Shop & Garage Equipment	84				
36	394.5 Laboratory Equipment	81				
37	395.5 Power Operated Equipment	128				
38	396.5 Communication Equipment	70				
39	397.5 Miscellaneous Equipment	21				
40	398.5 Other Tangible Plant	59				
41	Total Depreciation Expense	<u>73,567</u>	<u>57,007</u>	<u>13,633</u>	<u>536</u>	
42	1996 Average Depreciable Plant less Land	<u>1,809,388</u>	<u>1,269,923</u>	<u>496,897</u>	<u>20,390</u>	
43	Composite Depreciation Rate	<u>4.07%</u>	<u>4.49%</u>	<u>2.74%</u>	<u>2.63%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / Seminole / Chuluota
 Docket No.: 850495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

FPSC
 Schedule No. 8 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	0	0			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	0	0			Book 1, B-14
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	821	821			
8	360.2 Collection Sewers - Force	944		944		
9	361.2 Collection Sewers - Gravity	705		705		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	203	203			
18	370.3 Receiving Wells	401	401			
19	371.3 Pumping Equipment	530	530			
20	389.3 Other Plant & Misc. Equipment	12	12			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	262	262			
24	380.4 Treatment & Disposal	8,607	8,607			
25	381.4 Plant Sewers	310	310			
26	382.4 Outfall Sewer Lines	1,967	1,967			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	14,762	13,113	1,649	0	
42	CIAC Amortization	375	275	55	45	
43	Non Used & Useful Percentage	12%	13%	11%	0%	
44	Non Used & Useful CIAC Amortization	47	37	6	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (1).

FPSC
 Schedule No. 9 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	5,516	205	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	1,750	156	
3	Contributed Lines	0	0	
4	Cont. Prpty Other than Lines	89,883	58,567	
5	Service Installation Fees	1,700	203	
6	TOTAL SEWER CIAC	98,849	59,131	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (s)
 Page 1 of 1
 Preparer: Bliss

(1)	(2)	(3)	(4)	(5)	
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	136	1.0	136	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	136		136	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	Total Number of ERCs	136		136	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	136	Sch. 10 (s)
2	Margin Reserve Factor	<u>1,046</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	142	
4	Used & Useful Percentage	86.72%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	164	
6	Future ERCs	22	
7	Projected Average Annual Growth in ERCs	1	Sch. 12 (s)
8	Number of Years to Design Capacity	17.43	
Collection Mains:			
9	1996 ERCs	136	Sch. 10 (s)
10	Margin Reserve Factor	<u>1,009</u>	Note: (a)
11	Current ERC's with Margin Reserve	137	
12	Permitted No. of Lots/ERC's @ 12/31/96	155	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	155	
15	Future ERCs	18	
16	Projected Average Annual Growth in ERCs	1	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>14.192593</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Seminole / Chuluota
Docket No.: 950495
Test Year Ended: 12/31/06

FPSC
Schedule No. 12 (s)
Page 1 of 1
Preparer: Bliss

	(1)	(2)	(3)	(4)
<u>Line No.</u>	<u>YEAR</u>	<u># New ERC's</u>	<u>Total ERC's</u>	<u>Supporting Schedules</u>
1	1996		136	
2	1997	1	137	Vol 6, Book 1
3	1998	1	139	Sch F-8
4	1999	1	140	
5	2000	1	141	
6	2001	1	142	
7	2002	1	144	
8	2003	1	145	
9	2004	1	146	
10	2005	1	147	
11	2006	1	149	
12	2007	1	150	
13	2008	1	151	
14	2009	1	152	
15	2010	1	154	
16	2011	1	155	
17	2012	1	156	

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Seminole / Chuluota
Docket No.: 850485
Test Year Ended: 12/31/96
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1 2 3	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

Company: SSU / Seminole / Chuluota
Docket No.: 850485
Test Year Ended: 12/31/96
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

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

Explanation: Rule 25-30.565 (4) (c) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion

FPSC
Schedule No. 16 (e)
Page 1 of 1
Preparer: Bliss

(1)

<u>Line No.</u>	<u>Description</u>
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (s)
Page 1 of 1
Preparer: Bliss

(1)

**Line
No.**

Water Treatment Plant / Distribution Mains

-
- | | |
|---|---|
| 1 | Please refer to D-Schedules in the minimum filing requirements. |
| 2 | Future expansions will be financed through a combination of |
| 3 | debt and equity, as appropriate. |
| 4 | |

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	N/A	\$1,606.08	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$8.28	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$222.61	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$14.84	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	\$350.00	\$170.00	Sch. 5 (s)
6	Per Connection - 6"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$350.00	\$1,998.69	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$705,901	\$122,486	\$849	\$829,237	Sch. 6 (s) p 1
2	Land	\$6,913			\$6,913	Sch. 6 (s) p 1
3	Depreciable Assets	\$698,988	\$122,486	\$849	\$822,324	
4	Accumulated Depreciation to Date	\$196,583	\$51,570	\$293	\$248,446	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$196,583	\$151,358	\$293	\$348,234	
6	Net Plant at Design Capacity	\$509,318	(\$28,872)	\$556	\$481,003	
7	Transmission & Distribution / Collection Lines		\$122,486		\$122,486	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		14.77%	
9	CIAC to Date	\$2,620	\$103,817	\$0	\$106,437	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$1,733	\$56,236	\$0	\$57,969	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$1,733	\$140,814	\$0	\$142,547	
12	Future Customers (ERC) to be Connected	0	90	0	13	Sch. 11 (s)
13	Composite Depreciation Rate	5.10%	3.31%		4.84%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	ACTUAL COST	\$0.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	-7.51%	
16	Requested Service Availability Charge Per ERC	\$1,606.08	\$222.61	\$170.00	\$1,998.69	Sch. 1 (s)
17	Level of CIAC at Design Capacity	0.17%	87.21%	N/A	-2.48%	
18	Minimum Service Availability Charge Per ERC				\$8,851.63	
19	Level of CIAC at Design Capacity				14.77%	
20	Maximum Service Availability Charge Per ERC				\$32,781.90	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	292	367	274	303	Sch. 11 (s)
23	Current No. of Customers	292	277	274	274	Sch. 11 (s)
24	Annual Growth	4	4	N/A	4	Sch. 11 (s)
25	Calculation of Z	0	37	N/A	1	
26	Number of Years to Design Capacity	0.00	24.60	N/A	3.64	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (s)
Page 1 of 1
Preparer: Blies

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$705,901	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$196,583)</u>	Sch. 7 (s)
3	Net Plant In Service	\$509,318	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$509,318	
6	1996 ERCs	274	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	18	Sch. 12 (s)
8	Total ERCs	<u>292</u>	
9	Net Plant Per ERC	\$1,746	
10	Less: Utility Investment 8.00%	<u>(\$140)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$1,606</u>	
12	Proposed Plant Capacity Fee Per Gallon (194 Gallons Per ERC)	<u>\$8.28</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption in Gallons	19,366,985	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	274	Sch. 10 (s)
15	Consumption Per ERC	70,812	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>194</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
 - Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule
 of how the proposed service availability charge was calculated.

FPSC
 Schedule No. 4 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$122,486	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$51,570)</u>	Sch. 7 (s)
3	Net Plant In Service - Mains	\$70,916	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$70,916	
6	1996 ERCs	274	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	4	
6	Total ERCs	<u>277</u>	
7	Net Plant Per ERC - Mains	\$256	
8	Less: Utility Investment	13.00% <u>(\$33)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$223</u>	
10	Proposed Main Extension Fee Per Foot (15 feet per lot)	<u>\$14.84</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	4,040	Annual Report
12	B. Number of Lots	274	Sch. 11 (s)
13	C. Feet per Lot (A/B)	15	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

Company: SSU / Marion / Citrus Park
 Docket No.: 950495
 Test Year Ended: 12/31/86
 Historical [] Projected [X]

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	Descriptions	Unit	4"	6"
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SERVICE INSTALLATIONS - Account 363

1	Direct Labor (2 persons x 4 hours)	8	0.00	0.00
2	Materials			
	a. Wye	1	7.42	14.31
3	b. 50' Sewer pipe SDR35	50	29.68	67.50
4	c. 45 degree elbow	2	5.30	9.54
5	A & G Overhead Rate (16.76%)		7.11	15.31
6	Open Cut Permit (if required)		At Cost	At Cost
7	Total		<u>\$49.51</u>	<u>\$106.66</u>
8	Proposed Service Installation - Unpaved		\$170.00	\$227.00
9	All larger size service installations are at cost.			

SERVICE INSTALLATIONS - Account 363

		Unit	4"	6"
10	Direct Labor (3 persons x 8 hours)	24	0.00	0.00
11	Materials			
	a. Wye	1	7.42	14.31
12	b. 50' Sewer pipe SDR35	50	29.68	67.50
13	c. 45 degree elbow	2	5.30	9.54
14	A & G Overhead Rate (16.76%)		7.11	15.31
15	Open Cut Permit (if required)		At Cost	At Cost
16	Pavement Repair		137.00	137.00
17	Total		<u>\$186.51</u>	<u>\$243.66</u>
18	Proposed Service Installation - Paved		\$548.00	\$605.00
19	All larger size service installations are at cost.			

UNIT PRICES

	Descriptions	Unit	4"	6"
20	Direct Labor	Hour	\$0.00	\$0.00
	Material for Wastewater Tapping			
21	1. Sewer pipe SDR 35	Foot	\$0.59	\$1.35
22	2. Wye (8 X 4) or (8 X 6)	Each	\$7.42	\$14.31
23	3. 45 degree Elbow	Each	\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), limerock (\$17/yd), asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	239	239			MFR Vol. 3, Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	9,116	8,116			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	6,913	6,913			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	120,466		120,466		
9	361.2 Collection Sewers - Gravity	2,020		2,020		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	849			849	
12	364.2 Flow Measuring Devices	392	392			
13	385.2 Flow Measuring Installation	4	4			
14	389.2 Other Plant & Misc. Equipment	59	59			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	23,819	23,819			
18	370.3 Receiving Wells	460	460			
19	371.3 Pumping Equipment	5,428	5,428			
20	389.3 Other Plant & Misc. Equipment	119	119			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	337,654	337,654			
23	354.4 Structures & Improvements	44,809	44,809			
24	380.4 Treatment & Disposal	275,574	275,574			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	1,116	1,116			
27	389.4 Other Plant & Misc. Equipment	199	199			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	760				
30	354.5 Structures & Improvements	7,747				
31	390.5 Office Furniture & Equipment	4,787				
32	390.51 Computer Equipment	12,744				
33	391.5 Transportation Equipment	7,352				
34	392.5 Stores Equipment	69				
35	393.5 Tools, Shop & Garage Equipment	2,668				
36	394.5 Laboratory Equipment	2,420				
37	395.5 Power Operated Equipment	3,056				
38	396.5 Communication Equipment	1,387				
39	397.5 Miscellaneous Equipment	623				
40	398.5 Other Tangible Plant	1,173				
41	Subtotal	<u>874,022</u>	<u>705,901</u>	<u>122,486</u>	<u>849</u>	
42	Future Costs / CWIP	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
43	Total	<u>874,022</u>	<u>705,901</u>	<u>122,486</u>	<u>849</u>	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 6 (e)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	0	0			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	0	0			Book 1, A-6
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	0	0			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	0	0	0	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	0	0	0	0	
44	Total Net Plant	874,022	705,901	122,486	849	
45	Used & Useful Percentage	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / Marion / Citrus Park
 Docket No.: 850495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

Explanation: Rule 25-30.585 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	71	71			MFR Vol. 3, Book 1, A-10
4	389.1 Other Plant & Misc. Equipment	9,141	9,141			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	-54	-54			
8	360.2 Collection Sewers - Force	50,915		50,915		
9	361.2 Collection Sewers - Gravity	655		655		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	293			293	
12	364.2 Flow Measuring Devices	590	590			
13	365.2 Flow Measuring Installation	1	1			
14	389.2 Other Plant & Misc. Equipment	34	34			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	9,808	9,808			
18	370.3 Receiving Wells	194	194			
19	371.3 Pumping Equipment	2,797	2,797			
20	389.3 Other Plant & Misc. Equipment	68	68			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	17,853	17,853			
24	380.4 Treatment & Disposal	155,497	155,497			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	471	471			
27	389.4 Other Plant & Misc. Equipment	112	112			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	1,825				
31	380.5 Office Furniture & Equipment	2,366				
32	390.51 Computer Equipment	6,242				
33	381.5 Transportation Equipment	5,898				
34	382.5 Stores Equipment	26				
35	393.5 Tools, Shop & Garage Equipment	1,434				
36	394.5 Laboratory Equipment	432				
37	395.5 Power Operated Equipment	2,560				
38	396.5 Communication Equipment	718				
39	397.5 Miscellaneous Equipment	178				
40	398.5 Other Tangible Plant	829				
41	Total	270,974	196,583	51,570	293	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

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

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	6	6			
4	389.1 Other Plant & Misc. Equipment	507	507			MFR Vol. 3, Book 1, B-14
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	4,012		4,012		
9	361.2 Collection Sewers - Gravity	45		45		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	22			22	
12	364.2 Flow Measuring Devices	78	78			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	3	3			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	746	746			
18	370.3 Receiving Wells	15	15			
19	371.3 Pumping Equipment	302	302			
20	389.3 Other Plant & Misc. Equipment	7	7			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	1,403	1,403			
24	380.4 Treatment & Disposal	15,322	15,322			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	37	37			
27	389.4 Other Plant & Misc. Equipment	11	11			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	194				
31	390.5 Office Furniture & Equipment	319				
32	390.51 Computer Equipment	2,124				
33	391.5 Transportation Equipment	1,226				
34	392.5 Stores Equipment	4				
35	393.5 Tools, Shop & Garage Equipment	167				
36	394.5 Laboratory Equipment	181				
37	395.5 Power Operated Equipment	255				
38	396.5 Communication Equipment	139				
39	397.5 Miscellaneous Equipment	42				
40	398.5 Other Tangible Plant	117				
41	Total Depreciation Expense	<u>27,264</u>	<u>18,437</u>	<u>4,057</u>	<u>22</u>	
42	1996 Average Depreciable Plant less Land	<u>528,695</u>	<u>361,334</u>	<u>122,486</u>	<u>849</u>	
43	Composite Depreciation Rate	<u>5.16%</u>	<u>5.10%</u>	<u>3.31%</u>	<u>2.59%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	0	0			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	0	0			Book 1, B-14
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	0	0			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	0	0	0	0	
42	CIAC Amortization	3,636	137	3,499	0	
43	Non Used & Useful Percentage	0%	0%	0%	0%	
44	Non Used & Useful CIAC Amortization	0	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
 Schedule No. 9 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	2,620	1,733	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	103,817	56,236	
3	Contributed Lines	0	0	
4	Cont. Prpty Other than Lines	0	0	
5	Service Installation Fees	0	0	
6	TOTAL SEWER CIAC	106,437	57,969	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	271	1.0	271	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	271		271	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	1	2.5	3	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	1		3	
23	Total Number of ERCs	272		274	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	274	Sch. 10 (s)
2	Margin Reserve Factor	<u>1.068</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	292	
4	Used & Useful Percentage	100.00%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	292	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	4	Sch. 12 (s)
8	Number of Years to Design Capacity	0.00	
Collection Mains:			
9	1996 ERCs	274	Sch. 10 (s)
10	Margin Reserve Factor	<u>1.014</u>	Note: (a)
11	Current ERC's with Margin Reserve	277	
12	Permitted No. of Lots/ERC's @ 12/31/96	367	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	367	
15	Future ERCs	90	
16	Projected Average Annual Growth in ERCs	4	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>24.596487</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Marion / Citrus Park
 Docket No.: 950495
 Test Year Ended: 12/31/96

FPSC
 Schedule No. 12 (e)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		274	
2	1997	4	277	Vol 6, Book 1
3	1998	4	281	Sch F-8
4	1999	4	284	
5	2000	4	288	
6	2001	4	292	
7	2002	4	295	
8	2003	4	299	
9	2004	4	303	
10	2005	4	306	
11	2006	4	310	
12	2007	4	314	
13	2008	4	317	
14	2009	4	321	
15	2010	4	325	
16	2011	4	328	
17	2012	4	332	
18	2013	4	336	
19	2014	4	339	
20	2015	4	343	
21	2016	4	347	
22	2017	4	350	
23	2018	4	354	
24	2019	4	357	
25	2020	4	361	
26	2021	4	365	
27	2022	4	368	

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Marion / Citrus Park
Docket No.: 850495
Test Year Ended: 12/31/96
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by
a registered professional engineer showing the cost, by
Uniform System of Accounting account numbers, and
capacity of proposed plant expansion

FPSC
Schedule No. 16 (6)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (c) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	
2	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (s)
Page 1 of 1
Preparer: Bliss

(1)

**Line
No.**

Water Treatment Plant / Distribution Mains

-
- 1 Please refer to D-Schedules in the minimum filing requirements.
 - 2 Future expansions will be financed through a combination of
 - 3 debt and equity, as appropriate.
 - 4

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	N/A	\$392.79	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$2.77	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	\$400.00	\$460.23	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$4.74	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	\$100.00	\$170.00	Sch. 5 (s)
6	Per Connection - 6"	ACTUAL COST	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$500.00	\$1,023.02	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$828,365	\$699,086	\$96,364	\$1,623,815	Sch. 6 (s) p 1
2	Land	\$22,160			\$22,160	Sch. 6 (s) p 1
3	Depreciable Assets	\$806,205	\$699,086	\$96,364	\$1,601,655	
4	Accumulated Depreciation to Date	\$468,011	\$178,081	\$28,788	\$674,880	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$806,205	\$699,086	\$28,788	\$1,534,079	
6	Net Plant at Design Capacity	\$22,160	\$0	\$67,576	\$89,736	
7	Transmission & Distribution / Collection Lines		\$699,086		\$699,086	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		43.05%	
9	CIAC to Date	(\$110)	\$74,861	\$2,700	\$77,251	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$106	\$7,776	\$561	\$8,443	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	(\$47)	\$190,668	\$561	\$191,182	
12	Future Customers (ERC) to be Connected	112	368	0	229	Sch. 11 (s)
13	Composite Depreciation Rate	4.81%	2.58%		3.79%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	N/A	\$400.00	ACTUAL COST	\$400.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	N/A	#DIV/0!	N/A	-139.32%	
16	Requested Service Availability Charge Per ERC	\$392.79	\$460.23	\$170.00	\$1,023.02	Sch. 1 (s)
17	Level of CIAC at Design Capacity	59.63%	100.00%	N/A	-158.58%	
18	Minimum Service Availability Charge Per ERC				(\$5,500.73)	
19	Level of CIAC at Design Capacity				43.05%	
20	Maximum Service Availability Charge Per ERC				(\$6,534.40)	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	844	1,084	712	954	Sch. 11 (s)
23	Current No. of Customers	732	716	712	712	Sch. 11 (s)
24	Annual Growth	4	4	N/A	4	Sch. 11 (s)
25	Calculation of Z	79	451	N/A	257	
26	Number of Years to Design Capacity	29.01	94.93	N/A	59.18	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule
 of how the proposed service availability charge was calculated.

FPSC
 Schedule No. 3 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$828,365	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$468,011)</u>	Sch. 7 (s)
3	Net Plant In Service	\$360,354	
4	Used & Useful %	<u>86.68%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$312,362	
6	1996 ERCs	712	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	19	Sch. 12 (s)
8	Total ERCs	<u>732</u>	
9	Net Plant Per ERC	\$427	
10	Less: Utility Investment 8.00%	<u>(\$34)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$393</u>	
12	Proposed Plant Capacity Fee Per Gallon (142 Gallons Per ERC)	<u>\$2.77</u>	
	Calculation of Gallons Per ERC		
13	Total Consumption in Gallons	36,819,768	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	712	Sch. 10 (s)
15	Consumption Per ERC	51,695	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>142</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$699,086	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$178,081)</u>	Sch. 7 (s)
3	Net Plant In Service - Mains	\$521,005	
4	Used & Useful %	<u>72.7%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$378,831	
6	1996 ERCs	712	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	4	
6	Total ERCs	<u>716</u>	
7	Net Plant Per ERC - Mains	\$529	
8	Less: Utility Investment	13.00% <u>(\$69)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$460</u>	
10	Proposed Main Extension Fee Per Foot (97 feet per lot)	<u>\$4.74</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	69,383	Annual Report
12	B. Number of Lots	712	Sch. 11 (s)
13	C. Feet per Lot (A/B)	97	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

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

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	Descriptions	Unit	(1)	(2)	(3)	(4)
					4"	6"

SERVICE INSTALLATIONS - Account 363

1	Direct Labor (2 persons x 4 hours)	8		0.00	0.00	
2	Materials					
3	a. Wye	1		7.42	14.31	
4	b. 50' Sewer pipe SDR35	50		29.68	67.50	
5	c. 45 degree elbow	2		5.30	9.54	
6	A & G Overhead Rate (16.76%)			7.11	15.31	
7	Open Cut Permit (if required)					
				<u>At Cost</u>	<u>At Cost</u>	
	Total			<u>\$48.51</u>	<u>\$106.66</u>	
8	Proposed Service Installation - Unpaved			\$170.00	\$227.00	
9	All larger size service installations are at cost.					

SERVICE INSTALLATIONS - Account 363

		Unit		4"	6"	
10	Direct Labor (3 persons x 8 hours)	24		0.00	0.00	
11	Materials					
12	a. Wye	1		7.42	14.31	
13	b. 50' Sewer pipe SDR35	50		29.68	67.50	
14	c. 45 degree elbow	2		5.30	9.54	
15	A & G Overhead Rate (16.76%)			7.11	15.31	
16	Open Cut Permit (if required)					
17	Pavement Repair					
				<u>At Cost</u>	<u>At Cost</u>	
	Total			<u>137.00</u>	<u>137.00</u>	
				<u>\$186.51</u>	<u>\$243.66</u>	
18	Proposed Service Installation - Paved			\$548.00	\$805.00	
19	All larger size service installations are at cost.					

UNIT PRICES

	Descriptions	Unit		4"	6"
20	Direct Labor	Hour		\$0.00	\$0.00
	Material for Wastewater Tapping				
21	1. Sewer pipe SDR 35	Foot		\$0.58	\$1.35
22	2. Wye (8 X 4) or (8 X 6)	Each		\$7.42	\$14.31
23	3. 45 degree Elbow	Each		\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), limerock (\$17/yd),
 asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (6)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	3,804	3,804			MFR Vol. 3, Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	22,160	22,160			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	226,977		226,977		
9	361.2 Collection Sewers - Gravity	472,109		472,109		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	96,364			96,364	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	15,626	15,626			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	565	565			
18	370.3 Receiving Wells	89,759	89,759			
19	371.3 Pumping Equipment	182,792	182,792			
20	389.3 Other Plant & Misc. Equipment	1,746	1,746			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	86,278	86,278			
24	380.4 Treatment & Disposal	348,906	348,906			
25	381.4 Plant Sewers	27,114	27,114			
26	382.4 Outfall Sewer Lines	49,615	49,615			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	1,959				
30	354.5 Structures & Improvements	19,978				
31	390.5 Office Furniture & Equipment	12,346				
32	390.51 Computer Equipment	32,865				
33	391.5 Transportation Equipment	18,960				
34	392.5 Stores Equipment	178				
35	393.5 Tools, Shop & Garage Equipment	6,881				
36	394.5 Laboratory Equipment	6,240				
37	395.5 Power Operated Equipment	7,881				
38	396.5 Communication Equipment	3,576				
39	397.5 Miscellaneous Equipment	1,608				
40	398.5 Other Tangible Plant	3,026				
41	Subtotal	<u>1,739,314</u>	<u>828,365</u>	<u>699,086</u>	<u>96,364</u>	
42	Future Costs / CWIP	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
43	Total	<u>1,739,314</u>	<u>828,365</u>	<u>699,086</u>	<u>96,364</u>	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / Citrus / Citrus Springs
 Docket No.: 050495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

FPSC
 Schedule No. 6 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchises	0	0			Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	74,362		74,362		
9	361.2 Collection Sewers - Gravity	116,407		116,407		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	177	177			
18	370.3 Receiving Wells	29,048	29,048			
19	371.3 Pumping Equipment	37,459	37,459			
20	389.3 Other Plant & Misc. Equipment	487	487			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	10,646	10,646			
24	380.4 Treatment & Disposal	10,735	10,735			
25	381.4 Plant Sewers	7,649	7,649			
26	382.4 Outfall Sewer Lines	14,121	14,121			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	301,091	110,322	190,769	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	301,091	110,322	190,769	0	
44	Total Net Plant	1,739,314	828,365	699,086	96,364	
45	Used & Useful Percentage	83%	87%	73%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (a)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchise	2,896	2,896			MFR Vol. 3, Book 1, A-10
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	23,888		23,888		
9	361.2 Collection Sewers - Gravity	154,193		154,193		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	28,788			28,788	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	3,309	3,309			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	81	81			
18	370.3 Receiving Wells	10,426	10,426			
19	371.3 Pumping Equipment	80,489	80,489			
20	389.3 Other Plant & Misc. Equipment	414	414			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	51,365	51,365			
24	380.4 Treatment & Disposal	313,699	313,699			
25	381.4 Plant Sewers	2,028	2,028			
26	382.4 Outfall Sewer Lines	3,304	3,304			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	4,705				
31	390.5 Office Furniture & Equipment	6,102				
32	390.51 Computer Equipment	16,097				
33	391.5 Transportation Equipment	15,211				
34	392.5 Stores Equipment	65				
35	393.5 Tools, Shop & Garage Equipment	3,697				
36	394.5 Laboratory Equipment	1,113				
37	395.5 Power Operated Equipment	6,654				
38	396.5 Communication Equipment	1,851				
39	397.5 Miscellaneous Equipment	458				
40	398.5 Other Tangible Plant	2,140				
41	Total	732,873	468,011	178,081	28,788	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	95	95			MFR Vol. 3, Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	7,558		7,558		
9	361.2 Collection Sewers - Gravity	10,481		10,481		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	2,534			2,534	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	869	869			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	18	18			
18	370.3 Receiving Wells	2,989	2,989			
19	371.3 Pumping Equipment	10,163	10,163			
20	389.3 Other Plant & Misc. Equipment	97	97			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	2,700	2,700			
24	380.4 Treatment & Disposal	19,399	19,399			
25	381.4 Plant Sewers	775	775			
26	382.4 Outfall Sewer Lines	1,652	1,652			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	499				
31	390.5 Office Furniture & Equipment	823				
32	390.51 Computer Equipment	5,479				
33	391.5 Transportation Equipment	3,161				
34	392.5 Stores Equipment	10				
35	393.5 Tools, Shop & Garage Equipment	430				
36	394.5 Laboratory Equipment	416				
37	395.5 Power Operated Equipment	657				
38	396.5 Communication Equipment	358				
39	397.5 Miscellaneous Equipment	107				
40	398.5 Other Tangible Plant	303				
41	Total Depreciation Expense	<u>71,573</u>	<u>38,757</u>	<u>18,039</u>	<u>2,534</u>	
42	1996 Average Depreciable Plant less Land	<u>1,715,195</u>	<u>806,205</u>	<u>699,086</u>	<u>96,364</u>	
43	Composite Depreciation Rate	<u>4.17%</u>	<u>4.81%</u>	<u>2.58%</u>	<u>2.63%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (a)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	0	0			MFR Vol. 3, Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	2,767		2,767		
9	361.2 Collection Sewers - Gravity	3,838		3,838		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	7	7			
18	370.3 Receiving Wells	1,094	1,094			
19	371.3 Pumping Equipment	3,721	3,721			
20	389.3 Other Plant & Misc. Equipment	36	36			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	823	823			
24	380.4 Treatment & Disposal	5,915	5,915			
25	381.4 Plant Sewers	236	236			
26	382.4 Outfall Sewer Lines	504	504			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	18,941	12,336	6,605	0	
42	CIAC Amortization	2,492	-5	2,426	71	
43	Non Used & Useful Percentage	17%	13%	27%	0%	
44	Non Used & Useful CIAC Amortization	431	-1	662	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (f).

FPSC
 Schedule No. 9 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	-110	106	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	16,463	2,529	
3	Contributed Lines	58,198	5,247	
4	Cont. Prpty Other than Lines	29,875	2,212	
5	Service Installation Fees	2,700	561	
6	TOTAL SEWER CIAC	107,126	10,655	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	673	1.0	673	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	8	2.5	20	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	681		693	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	9	1.0	9	
13	3/4"	0	1.5	0	
14	1"	1	2.5	3	
15	1 1/2"	0	5.0	0	
16	2"	1	8.0	8	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	11		20	
23	Total Number of ERCs	692		712	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	712	
2	Margin Reserve Factor	<u>1.027</u>	Sch. 10 (s) Note: (a)
3	Current ERCs Plus Margin Reserve	732	
4	Used & Useful Percentage	86.68%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	844	
6	Future ERCs	112	
7	Projected Average Annual Growth in ERCs	4	Sch. 12 (s)
6	Number of Years to Design Capacity	29.01	
Collection Mains:			
9	1996 ERCs	712	
10	Margin Reserve Factor	<u>1.005</u>	Sch. 10 (s) Note: (a)
11	Current ERC's with Margin Reserve	716	
12	Permitted No. of Lots/ERC's @ 12/31/96	1,084	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	1,084	
15	Future ERCs	368	
16	Projected Average Annual Growth in ERCs	4	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>94.933444</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Citrus / Citrus Springs
 Docket No.: 950495
 Test Year Ended: 12/31/96

FPSC
 Schedule No. 12 (a)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		712	Vol 6, Book 1 Sch F-8
2	1997	4	718	
3	1998	4	720	
4	1999	4	724	
5	2000	4	728	
6	2001	4	732	
7	2002	4	736	
8	2003	4	739	
9	2004	4	743	
10	2005	4	747	
11	2006	4	751	
12	2007	4	755	
13	2008	4	759	
14	2009	4	763	
15	2010	4	767	
16	2011	4	770	
17	2012	4	774	
18	2013	4	778	
19	2014	4	782	
20	2015	4	786	
21	2016	4	790	
22	2017	4	794	
23	2018	4	798	
24	2019	4	801	
25	2020	4	805	
26	2021	4	809	
27	2022	4	813	
28	2023	4	817	
29	2024	4	821	
30	2025	4	825	
31	2026	4	829	
32	2027	4	832	
33	2028	4	836	
34	2029	4	840	
35	2030	4	844	
36	2031	4	848	
37	2032	4	852	
38	2033	4	856	
39	2034	4	860	
40	2035	4	863	
41	2036	4	867	

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (6)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1 2	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 18 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Citrus / Citrus Springs
Docket No.: 950485
Test Year Ended: 12/31/86
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by
a registered professional engineer showing the cost, by
Uniform System of Accounting account numbers, and
capacity of proposed plant expansion

FPSC
Schedule No. 16 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	
2	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line
No.

Water Treatment Plant / Distribution Mains

-
- 1 Please refer to D-Schedules in the minimum filing requirements.
 - 2 Future expansions will be financed through a combination of
 - 3 debt and equity, as appropriate.
 - 4

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

Company: SSU / Charlotte / Deep Creek
 Docket No.: 950495
 Test Year Ended: 12/31/98
 Historical [] Projected [X]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	N/A	\$50.63	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$0.30	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$807.46	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$7.84	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	N/A	\$170.00	Sch. 5 (s)
6	Per Connection - 6"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$0.00	\$1,028.09	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$490,951	\$8,332,508	\$9,504	\$8,832,962	Sch. 6 (s) p 1
2	Land	\$0			\$0	Sch. 6 (s) p 1
3	Depreciable Assets	\$490,951	\$8,332,508	\$9,504	\$8,832,962	
4	Accumulated Depreciation to Date	\$37,540	\$2,463,904	\$542	\$2,501,986	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$485,206	\$5,511,537	\$542	\$5,997,286	
6	Net Plant at Design Capacity	\$5,744	\$2,820,970	\$8,962	\$2,835,676	
7	Transmission & Distribution / Collection Lines		\$8,332,508		\$8,332,508	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		94.33%	
9	CIAC to Date	\$3,805	\$9,485,570	\$0	\$9,499,375	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$1,172	\$2,990,147	\$0	\$2,991,319	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$4,642	\$6,463,173	\$0	\$6,467,815	
12	Future Customers (ERC) to be Connected	3,354	3,241	0	3,247	Sch. 11 (s)
13	Composite Depreciation Rate	5.36%	2.22%		2.40%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC Level of CIAC at Design Capacity	N/A	N/A	ACTUAL COST	\$0.00	Sch. 1 (s)
15		N/A	N/A	N/A	106.91%	
16	Requested Service Availability Charge Per ERC Level of CIAC at Design Capacity	\$50.63	\$807.46	\$170.00	\$1,028.09	Sch. 1 (s)
17		1587.35%	183.20%	N/A	201.36%	
18	Minimum Service Availability Charge Per ERC Level of CIAC at Design Capacity				(\$136.85)	
19					94.33%	
20	Maximum Service Availability Charge Per ERC Level of CIAC at Design Capacity				(\$347.29)	
21					75.00%	
22	No. of Customers at Capacity	8,136	7,285	3,860	7,332	Sch. 11 (s)
23	Current No. of Customers	4,782	4,044	3,860	3,860	Sch. 11 (s)
24	Annual Growth	197	197	N/A	197	Sch. 11 (s)
25	Calculation of Z	1,537	596	N/A	642	
26	Number of Years to Design Capacity	17.03	16.45	N/A	16.48	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

Company: SSU / Charlotte / Deep Creek
 Docket No.: 950485
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

Explanation: Rule 25-30.585 (4) (s) A summary schedule
 of how the proposed service availability charge was calculated.

FPSC
 Schedule No. 3 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$490,851	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$37,540)</u>	Sch. 7 (s)
3	Net Plant In Service	\$453,411	
4	Used & Useful %	<u>58.78%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$266,492	
6	1996 ERCs	3,860	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	983	Sch. 12 (s)
8	Total ERCs	<u>4,843</u>	
9	Net Plant Per ERC	\$55	
10	Less: Utility Investment 8.00%	<u>(\$4)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$51</u>	
12	Proposed Plant Capacity Fee Per Gallon (168 Gallons Per ERC)	<u>\$0.30</u>	
	Calculation of Gallons Per ERC		
13	Total Consumption in Gallons	237,272,186	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	3,860	Sch. 10 (s)
15	Consumption Per ERC	61,477	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>168</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (e) A summary schedule
 of how the proposed service availability charge was calculated.

FPSC
 Schedule No. 4 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$8,332,508	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$2,463,904)</u>	Sch. 7 (s)
3	Net Plant In Service - Mains	\$5,868,604	
4	Used & Useful %	<u>64.2%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$3,764,924	
6	1996 ERCs	3,860	Sch. 10 (e)
6	1 Year Margin Reserve additional ERCs	197	
6	Total ERCs	<u>4,057</u>	
7	Net Plant Per ERC - Mains	\$928	
8	Less: Utility Investment	13.00% <u>(\$121)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$807</u>	
10	Proposed Main Extension Fee Per Foot (103 feet per lot)	<u>\$7.84</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	398,705	Annual Report
12	B. Number of Lots	3,860	Sch. 11 (s)
13	C. Feet per Lot (A/B)	103	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

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

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	Descriptions	Unit	(1)	(2)	(3)	(4)
					4"	6"

SERVICE INSTALLATIONS - Account 363

1	Direct Labor (2 persons x 4 hours)	8	0.00	0.00
2	Materials	1	7.42	14.31
3	a. Wye	50	29.68	67.50
4	b. 50' Sewer pipe SDR35	2	5.30	9.54
5	c. 45 degree elbow		7.11	15.31
6	A & G Overhead Rate (16.76%)			
7	Open Cut Permit (if required)		At Cost	At Cost
	Total		<u>\$49.51</u>	<u>\$106.66</u>
8	Proposed Service Installation - Unpaved		\$170.00	\$227.00
9	All larger size service installations are at cost.			

SERVICE INSTALLATIONS - Account 363

		Unit	4"	6"
10	Direct Labor (3 persons x 8 hours)	24	0.00	0.00
11	Materials	1	7.42	14.31
12	a. Wye	50	29.68	67.50
13	b. 50' Sewer pipe SDR35	2	5.30	9.54
14	c. 45 degree elbow		7.11	15.31
15	A & G Overhead Rate (16.76%)			
16	Open Cut Permit (if required)		At Cost	At Cost
17	Pavement Repair		137.00	137.00
	Total		<u>\$186.51</u>	<u>\$243.66</u>
18	Proposed Service Installation - Paved		\$548.00	\$605.00
19	All larger size service installations are at cost.			

UNIT PRICES

	Descriptions	Unit	4"	6"
20	Direct Labor	Hour	\$0.00	\$0.00
21	Material for Wastewater Tapping			
22	1. Sewer pipe SDR 35	Foot	\$0.59	\$1.35
23	2. Wye (8 X 4) or (8 X 6)	Each	\$7.42	\$14.31
	3. 45 degree Elbow	Each	\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), limerock (\$17/yc),
 asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	47,187	47,187			
3	352.1 Franchises	0	0			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	0	0			Book 1, A-6
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	26,195		26,195		
9	361.2 Collection Sewers - Gravity	8,306,312		8,306,312		
10	362.2 Special Collecting	859	859			
11	363.2 Services to Customers	9,504			9,504	
12	364.2 Flow Measuring Devices	11,339	11,339			
13	365.2 Flow Measuring Installation	2,758	2,758			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	10,000	10,000			
18	370.3 Receiving Wells	37,486	37,486			
19	371.3 Pumping Equipment	370,706	370,706			
20	389.3 Other Plant & Misc. Equipment	2,471	2,471			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	5,624	5,624			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	2,520	2,520			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	8,578				
30	354.5 Structures & Improvements	87,454				
31	390.5 Office Furniture & Equipment	54,047				
32	390.51 Computer Equipment	143,868				
33	391.5 Transportation Equipment	82,999				
34	392.5 Stores Equipment	779				
35	393.5 Tools, Shop & Garage Equipment	30,124				
36	394.5 Laboratory Equipment	27,317				
37	395.5 Power Operated Equipment	34,501				
38	396.5 Communication Equipment	15,654				
39	397.5 Miscellaneous Equipment	7,038				
40	398.5 Other Tangible Plant	13,248				
41	Subtotal	<u>9,338,568</u>	<u>490,951</u>	<u>8,332,508</u>	<u>9,504</u>	
42	Future Costs / CWIP	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
43	Total	<u>9,338,568</u>	<u>490,951</u>	<u>8,332,508</u>	<u>9,504</u>	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 6 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, A-6
3	352.1 Franchises	0	0			
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	15,441		15,441		
9	361.2 Collection Sewers - Gravity	2,971,458		2,971,458		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	4,309	4,309			
18	370.3 Receiving Wells	17,807	17,807			
19	371.3 Pumping Equipment	179,649	179,649			
20	389.3 Other Plant & Misc. Equipment	629	629			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	0	0			
25	381.4 Plant Sewers	0	0			
26	362.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	3,189,293	202,394	2,986,899	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	3,189,293	202,394	2,986,899	0	
44	Total Net Plant	9,338,568	490,951	8,332,508	9,504	
45	Used & Useful Percentage	66%	59%	64%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	8,593	8,593			MFR Vol. 3, Book 1, A-10
3	352.1 Franchises	0	0			
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	-4,143		-4,143		
9	381.2 Collection Sewers - Gravity	2,488,047		2,488,047		
10	362.2 Special Collecting	21	21			
11	363.2 Services to Customers	542			542	
12	364.2 Flow Measuring Devices	4,536	4,536			
13	365.2 Flow Measuring Installation	146	146			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	1,534	1,534			
18	370.3 Receiving Wells	2,499	2,499			
19	371.3 Pumping Equipment	17,736	17,736			
20	389.3 Other Plant & Misc. Equipment	1,236	1,236			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	1,239	1,239			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	20,600				
31	390.5 Office Furniture & Equipment	26,713				
32	390.51 Computer Equipment	70,467				
33	391.5 Transportation Equipment	66,586				
34	392.5 Stores Equipment	285				
35	393.5 Tools, Shop & Garage Equipment	16,183				
36	394.5 Laboratory Equipment	4,874				
37	395.5 Power Operated Equipment	29,127				
38	396.5 Communication Equipment	8,102				
39	397.5 Miscellaneous Equipment	2,004				
40	398.5 Other Tangible Plant	9,367				
41	Total	<u>2,756,294</u>	<u>37,540</u>	<u>2,463,904</u>	<u>542</u>	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	1,180	1,180			MFR Vol. 3,
3	352.1 Franchises	0	0			Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	872		872		
9	361.2 Collection Sewers - Gravity	184,400		184,400		
10	362.2 Special Collecting	21	21			
11	363.2 Services to Customers	250			250	
12	364.2 Flow Measuring Devices	2,268	2,268			
13	365.2 Flow Measuring Installation	73	73			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	313	313			
18	370.3 Receiving Wells	1,248	1,248			
19	371.3 Pumping Equipment	20,611	20,611			
20	389.3 Other Plant & Misc. Equipment	137	137			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	140	140			
25	391.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	2,186				
31	390.5 Office Furniture & Equipment	3,605				
32	390.51 Computer Equipment	23,983				
33	391.5 Transportation Equipment	13,836				
34	392.5 Stores Equipment	43				
35	393.5 Tools, Shop & Garage Equipment	1,883				
36	394.5 Laboratory Equipment	1,822				
37	395.5 Power Operated Equipment	2,874				
38	396.5 Communication Equipment	1,565				
39	397.5 Miscellaneous Equipment	469				
40	398.5 Other Tangible Plant	1,325				
41	Total Depreciation Expense	<u>265,104</u>	<u>25,991</u>	<u>185,272</u>	<u>250</u>	
42	1996 Average Depreciable Plant less Land	<u>9,324,366</u>	<u>485,326</u>	<u>8,332,508</u>	<u>9,504</u>	
43	Composite Depreciation Rate	<u>2.84%</u>	<u>5.36%</u>	<u>2.22%</u>	<u>2.63%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	0	0			
4	389.1 Other Plant & Misc. Equipment	0	0			MFR Vol. 3, Book 1, B-14
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	444		444		
9	361.2 Collection Sewers - Gravity	93,853		93,853		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	159	159			
18	370.3 Receiving Wells	635	635			
19	371.3 Pumping Equipment	10,490	10,490			
20	389.3 Other Plant & Misc. Equipment	70	70			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	0	0			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	105,651	11,354	84,297	0	
42	CIAC Amortization	225,613	568	225,045	0	
43	Non Used & Useful Percentage	34%	41%	36%	0%	
44	Non Used & Useful CIAC Amortization	77,051	234	80,670	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (f).

FPSC
 Schedule No. 9 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	3,805	1,172	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	5,096	309	
3	Contributed Lines	9,490,474	2,989,838	
4	Cont. Prpty Other than Lines	0	0	
5	Service Installation Fees	0	0	
6	TOTAL SEWER CIAC	9,499,375	2,991,319	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	3,105	1.0	3,105	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	52	2.5	130	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	3,157		3,235	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	20	1.0	20	
13	3/4"	0	1.5	0	
14	1"	29	2.5	73	
15	1 1/2"	31	5.0	157	
16	2"	16	8.0	129	
17	3"	1	16.0	16	
18	4"	0	25.0	0	
19	6"	3	50.0	150	
20	8"	1	80.0	80	
21	10"	0	115.0	0	
22	Subtotal	101		625	
23	Total Number of ERCs	3,258		3,860	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	3,860	Sch. 10 (s) Note: (a)
2	Margin Reserve Factor	<u>1.239</u>	
3	Current ERCs Plus Margin Reserve	4,782	
4	Used & Useful Percentage	58.78%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	8,136	
6	Future ERCs	3,354	
7	Projected Average Annual Growth in ERCs	197	Sch. 12 (s)
8	Number of Years to Design Capacity	17.03	
Collection Mains:			
9	1996 ERCs	3,860	Sch. 10 (s) Note: (a)
10	Margin Reserve Factor	<u>1.048</u>	
11	Current ERC's with Margin Reserve	4,044	
12	Permitted No. of Lots/ERC's @ 12/31/96	7,285	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	7,285	
15	Future ERCs	3,241	
16	Projected Average Annual Growth in ERCs	197	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>16.449509</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Charlotte / Deep Creek
 Docket No.: 950495
 Test Year Ended: 12/31/96

FPSC
 Schedule No. 12 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		3,860	Vol 6, Book 1 Sch F-8
2	1997	197	4,057	
3	1998	196	4,253	
4	1999	197	4,450	
5	2000	196	4,646	
6	2001	197	4,843	
7	2002	197	5,040	
8	2003	197	5,237	
9	2004	197	5,434	
10	2005	197	5,631	
11	2006	197	5,828	
12	2007	197	6,025	
13	2006	197	6,222	
14	2009	197	6,419	
15	2010	197	6,616	
16	2011	197	6,813	
17	2012	197	7,010	
18	2013	197	7,207	
19	2014	197	7,404	

SCHEDULE OF DEVELOPER AGREEMENTS

Company: SSU / Charlotte / Deep Creek
Docket No.: 950485
Test Year Ended: 12/31/96
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (e)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1 2 3	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

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

Explanation: Rule 25-30.565 (4) (c) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion

FPSC
Schedule No. 16 (e)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Charlotte / Deep Creek
Docket No.: 850495
Test Year Ended: 12/31/96
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1 2	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (s)
Page 1 of 1
Preparer: Bliss

(1)

**Line
No.**

Water Treatment Plant / Distribution Mains

-
- | | |
|---|---|
| 1 | Please refer to D-Schedules in the minimum filing requirements. |
| 2 | Future expansions will be financed through a combination of |
| 3 | debt and equity, as appropriate. |
| 4 | |

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	\$134.00	\$1,745.78	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$8.82	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	\$305.00	\$216.07	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$3.38	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	\$59.00	\$170.00	Sch. 5 (s)
6	Per Connection - 6"	\$59.00	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$498.00	\$2,131.85	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

Company: SSU / Volusia / DeLtona Lakes
 Docket No.: 950485
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$12,265,916	\$2,215,335	\$267,533	\$14,748,784	Sch. 6 (s) p 1
2	Land	\$42,540			\$42,540	Sch. 6 (s) p 1
3	Depreciable Assets	\$12,223,376	\$2,215,335	\$267,533	\$14,706,244	
4	Accumulated Depreciation to Date	\$2,761,613	\$971,410	\$140,340	\$3,873,363	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$2,761,613	\$971,410	\$140,340	\$3,873,363	
6	Net Plant at Design Capacity	\$9,504,303	\$1,243,925	\$127,193	\$10,875,421	
7	Transmission & Distribution / Collection Lines		\$2,215,335		\$2,215,335	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		15.02%	
9	CIAC to Date	\$279,939	\$331,607	\$78,258	\$689,904	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$127,502	\$103,449	\$14,229	\$245,180	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$127,502	\$103,449	\$14,229	\$245,180	
12	Future Customers (ERC) to be Connected	0	0	0	0	Sch. 11 (s)
13	Composite Depreciation Rate	4.92%	2.45%		4.55%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	\$134.00	\$305.00	ACTUAL COST	\$439.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	1.60%	18.34%	N/A	4.09%	
16	Requested Service Availability Charge Per ERC	\$1,745.78	\$216.07	\$170.00	\$2,131.85	Sch. 1 (s)
17	Level of CIAC at Design Capacity	1.60%	18.34%	N/A	4.09%	
18	Minimum Service Availability Charge Per ERC				\$0.00	
19	Level of CIAC at Design Capacity				15.02%	
20	Maximum Service Availability Charge Per ERC				\$0.00	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	5,179	5,000	4,965	5,152	Sch. 11 (s)
23	Current No. of Customers	5,179	5,007	4,965	4,965	Sch. 11 (s)
24	Annual Growth	44	44	N/A	44	Sch. 11 (s)
25	Calculation of Z	0	0	N/A	0	
26	Number of Years to Design Capacity	0.00	0.00	N/A	0.00	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule
 of how the proposed service availability charge was calculated.

FPSC
 Schedule No. 3 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$12,265,916	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$2,761,613)</u>	Sch. 7 (s)
3	Net Plant In Service	\$9,504,303	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$9,504,303	
6	1996 ERCs	4,965	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	44	Sch. 12 (s)
8	Total ERCs	<u>5,009</u>	
9	Net Plant Per ERC	\$1,898	
10	Less: Utility Investment 8.00%	<u>(\$152)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$1,746</u>	
12	Proposed Plant Capacity Fee Per Gallon (198 Gallons Per ERC)	<u>\$8.82</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption in Gallons	358,136,590	MFR Vol. 5, 1998 Sch. E-13
14	Number of ERC's	4,965	Sch. 10 (s)
15	Consumption Per ERC	72,140	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>198</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (e) A summary schedule
 of how the proposed service availability charge was calculated.

FPSC
 Schedule No. 4 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$2,215,335	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$971,410)</u>	Sch. 7 (s)
3	Net Plant In Service - Mains	\$1,243,925	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$1,243,925	
6	1996 ERCs	4,965	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	44	
6	Total ERCs	<u>5,009</u>	
7	Net Plant Per ERC - Mains	\$248	
8	Less: Utility Investment	13.00% <u>(\$32)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$216</u>	
10	Proposed Main Extension Fee Per Foot (64 feet per lot)	<u>\$3.38</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	319,635	Annual Report
12	B. Number of Lots	4,965	Sch. 11 (s)
13	C. Feet per Lot (A/B)	64	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

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

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	Descriptions	Unit	4"	6"

SERVICE INSTALLATIONS - Account 363

1	Direct Labor (2 persons x 4 hours)	8	0.00	0.00
2	Materials			
	a. Wye	1	7.42	14.31
3	b. 50' Sewer pipe SDR35	50	29.68	67.50
4	c. 45 degree elbow	2	5.30	9.54
5	A & G Overhead Rate (16.76%)		7.11	15.31
6	Open Cut Permit (if required)		At Cost	At Cost
7	Total		<u>\$49.51</u>	<u>\$106.66</u>
8	Proposed Service Installation - Unpaved		\$170.00	\$227.00
9	All larger size service installations are at cost.			

SERVICE INSTALLATIONS - Account 363

		Unit	4"	6"
10	Direct Labor (3 persons x 8 hours)	24	0.00	0.00
11	Materials			
	a. Wye	1	7.42	14.31
12	b. 50' Sewer pipe SDR35	50	29.68	67.50
13	c. 45 degree elbow	2	5.30	9.54
14	A & G Overhead Rate (16.76%)		7.11	15.31
15	Open Cut Permit (if required)		At Cost	At Cost
16	Pavement Repair		137.00	137.00
17	Total		<u>\$186.51</u>	<u>\$243.66</u>
18	Proposed Service Installation - Paved		\$548.00	\$605.00
19	All larger size service installations are at cost.			

UNIT PRICES

	Descriptions	Unit	4"	6"
20	Direct Labor	Hour	\$0.00	\$0.00
	Material for Wastewater Tapping			
21	1. Sewer pipe SDR 35	Foot	\$0.59	\$1.35
22	2. Wye (8 X 4) or (8 X 6)	Each	\$7.42	\$14.31
23	3. 45 degree Elbow	Each	\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), limerock (\$17/yard),
 asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / Volusia / Deltona Lakes
 Docket No.: 850495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

Explanation: Rule 25-30.585 (4) (b) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (b)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	10,265	10,265			MFR Vol. 3, Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	42,540	42,540			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	460,614		460,614		
9	361.2 Collection Sewers - Gravity	1,754,721		1,754,721		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	267,533			267,533	
12	364.2 Flow Measuring Devices	64,337	64,337			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	841	841			
18	370.3 Receiving Wells	53,047	53,047			
19	371.3 Pumping Equipment	832,784	832,784			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	250,074	250,074			
23	354.4 Structures & Improvements	543,173	543,173			
24	380.4 Treatment & Disposal	7,170,894	7,170,894			
25	381.4 Plant Sewers	977,994	977,994			
26	382.4 Outfall Sewer Lines	1,991,253	1,991,253			
27	389.4 Other Plant & Misc. Equipment	328,714	328,714			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	13,188				
30	354.5 Structures & Improvements	134,458				
31	390.5 Office Furniture & Equipment	83,095				
32	390.51 Computer Equipment	221,191				
33	391.5 Transportation Equipment	127,607				
34	392.5 Stores Equipment	1,197				
35	393.5 Tools, Shop & Garage Equipment	46,314				
36	394.5 Laboratory Equipment	41,999				
37	395.5 Power Operated Equipment	53,043				
38	396.5 Communication Equipment	24,068				
39	397.5 Miscellaneous Equipment	10,821				
40	398.5 Other Tangible Plant	20,368				
41	Subtotal	15,526,133	12,265,916	2,215,335	267,533	
42	Future Costs / CWIP	0	0	0	0	
43	Total	15,526,133	12,265,916	2,215,335	267,533	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 6 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	0	0			
4	369.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	369.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	0	0			
20	369.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	360.4 Treatment & Disposal	0	0			
25	361.4 Plant Sewers	0	0			
26	362.4 Outfall Sewer Lines	0	0			
27	369.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	0	0	0	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	0	0	0	0	
44	Total Net Plant	15,526,133	12,265,916	2,215,335	267,533	
45	Used & Useful Percentage	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	7,090	7,090			MFR Vol. 3, Book 1, A-10
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	67,564		67,564		
9	361.2 Collection Sewers - Gravity	903,846		903,846		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	140,340			140,340	
12	364.2 Flow Measuring Devices	38,260	38,260			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	52	52			
18	370.3 Receiving Wells	10,449	10,449			
19	371.3 Pumping Equipment	383,013	383,013			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	195,004	195,004			
24	380.4 Treatment & Disposal	1,597,747	1,597,747			
25	381.4 Plant Sewers	118,652	118,652			
26	382.4 Outfall Sewer Lines	335,873	335,873			
27	389.4 Other Plant & Misc. Equipment	75,473	75,473			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	31,671				
31	390.5 Office Furniture & Equipment	41,069				
32	390.51 Computer Equipment	108,341				
33	391.5 Transportation Equipment	102,374				
34	392.5 Stores Equipment	439				
35	393.5 Tools, Shop & Garage Equipment	24,881				
36	394.5 Laboratory Equipment	7,494				
37	395.5 Power Operated Equipment	44,782				
38	396.5 Communication Equipment	12,457				
39	397.5 Miscellaneous Equipment	3,082				
40	398.5 Other Tangible Plant	14,401				
41	Total	<u>4,264,354</u>	<u>2,761,613</u>	<u>971,410</u>	<u>140,340</u>	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (6)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	257	257			MFR Vol. 3, Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	15,338		15,338		
9	361.2 Collection Sewers - Gravity	38,955		38,955		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	7,036			7,036	
12	364.2 Flow Measuring Devices	12,867	12,867			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	26	26			
18	370.3 Receiving Wells	1,766	1,766			
19	371.3 Pumping Equipment	46,303	46,303			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	17,001	17,001			
24	380.4 Treatment & Disposal	398,702	398,702			
25	381.4 Plant Sewers	27,971	27,971			
26	382.4 Outfall Sewer Lines	66,309	66,309			
27	389.4 Other Plant & Misc. Equipment	18,277	18,277			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	3,361				
31	390.5 Office Furniture & Equipment	5,542				
32	390.51 Computer Equipment	36,873				
33	391.5 Transportation Equipment	21,272				
34	392.5 Stores Equipment	67				
35	393.5 Tools, Shop & Garage Equipment	2,895				
36	394.5 Laboratory Equipment	2,801				
37	395.5 Power Operated Equipment	4,419				
38	396.5 Communication Equipment	2,407				
39	397.5 Miscellaneous Equipment	722				
40	398.5 Other Tangible Plant	2,037				
41	Total Depreciation Expense	<u>733,204</u>	<u>589,479</u>	<u>54,293</u>	<u>7,036</u>	
42	1996 Average Depreciable Plant less Land	<u>15,220,332</u>	<u>11,973,302</u>	<u>2,215,335</u>	<u>267,533</u>	
43	Composite Depreciation Rate	<u>4.82%</u>	<u>4.92%</u>	<u>2.45%</u>	<u>2.83%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / Volusia / Deltone Lakes
 Docket No.: 850495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

FPSC
 Schedule No. 8 (a)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchises	0	0			Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	0	0			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	0	0	0	0	
42	CIAC Amortization	26,690	13,689	10,943	2,058	
43	Non Used & Useful Percentage	0%	0%	0%	0%	
44	Non Used & Useful CIAC Amortization	0	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
 Schedule No. 9 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	279,939	127,502	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	139,113	34,748	
3	Contributed Lines	192,494	68,701	
4	Cont. Prpty Other than Lines	3,297	8,671	
5	Service Installation Fees	78,258	14,229	
6	TOTAL SEWER CIAC	693,101	253,851	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

Company: SSU / Volusia / Deltona Lakes
 Docket No.: 850495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (s)
 Page 1 of 1
 Preparer: Bliss

(1)	(2)	(3)	(4)	(5)	
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	4,485	1.0	4,485	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	33	2.5	83	
4	1 1/2"	1	5.0	5	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	1	25.0	25	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	4,520		4,598	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	143	1.0	143	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	7	5.0	35	
16	2"	0	8.0	0	
17	3"	4	16.0	64	
18	4"	5	25.0	125	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	159		367	
23	Total Number of ERCs	4,679		4,965	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

Company: SSU / Volusia / Deltona Lakes
 Docket No.: 850485
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	4,965	Sch. 10 (s)
2	Margin Reserve Factor	<u>1.043</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	5,179	
4	Used & Useful Percentage	100.00%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	5,179	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	44	Sch. 12 (s)
8	Number of Years to Design Capacity	0.00	
Collection Mains:			
9	1996 ERCs	4,965	Sch. 10 (s)
10	Margin Reserve Factor	<u>1.009</u>	Note: (a)
11	Current ERC's with Margin Reserve	5,007	
12	Permitted No. of Lots/ERC's @ 12/31/96	5,000	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	5,000	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	44	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>0</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Volusia / Deltona Lakes
Docket No.: 950495
Test Year Ended: 12/31/86

FPSC
Schedule No. 12 (a)
Page 1 of 1
Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1986		4,965	Vol 6, Book 1
2	1987	44	5,009	Sch F-8

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 26-30.565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (a)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (s)
Page 1 of 1
Preparer: Blies

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (e)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Volusia / Deltona Lakes
Docket No.: 950495
Test Year Ended: 12/31/86
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion

FPSC
Schedule No. 16 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropriate.
4	

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	N/A	\$119.06	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$0.58	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	N/A	\$0.32	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$0.00	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	N/A	\$170.00	Sch. 5 (s)
6	Per Connection - 6"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$0.00	\$289.38	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$95,577	\$77	\$2,128	\$97,782	Sch. 8 (s) p 1
2	Land	\$2,870			\$2,870	Sch. 6 (s) p 1
3	Depreciable Assets	\$92,907	\$77	\$2,128	\$95,112	
4	Accumulated Depreciation to Date	\$65,109	\$3	\$358	\$65,470	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$67,630	\$18	\$358	\$68,004	
6	Net Plant at Design Capacity	\$27,947	\$61	\$1,770	\$29,779	
7	Transmission & Distribution / Collection Lines		\$77		\$77	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		0.08%	
9	CIAC to Date	\$55,455	\$0	\$8,500	\$83,955	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$52,572	\$9	\$5,012	\$57,593	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$54,077	\$9	\$5,012	\$59,098	
12	Future Customers (ERC) to be Connected	12	68	0	12	Sch. 11 (s)
13	Composite Depreciation Rate	3.72%	3.89%		3.72%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	ACTUAL COST	\$0.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	16.31%	
16	Requested Service Availability Charge Per ERC	\$119.08	\$0.32	\$170.00	\$269.38	Sch. 1 (s)
17	Level of CIAC at Design Capacity	9.82%	17.82%	N/A	27.53%	
18	Minimum Service Availability Charge Per ERC				(\$418.81)	
19	Level of CIAC at Design Capacity				0.08%	
20	Maximum Service Availability Charge Per ERC				\$1,514.24	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	221	228	147	221	Sch. 11 (s)
23	Current No. of Customers	209	160	147	147	Sch. 11 (s)
24	Annual Growth	16	16	N/A	16	Sch. 11 (s)
25	Calculation of Z	0	6	N/A	0	
26	Number of Years to Design Capacity	0.73	4.25	N/A	0.73	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule
 of how the proposed service availability charge was calculated.

FPSC
 Schedule No. 3 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Plant (Excluding General Plant)	\$95,577	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$65,109)</u>	Sch. 7 (s)
3	Net Plant In Service	\$30,468	
4	Used & Useful %	<u>94.72%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$28,859	
6	1996 ERCs	147	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	76	Sch. 12 (s)
8	Total ERCs	<u>223</u>	
9	Net Plant Per ERC	\$129	
10	Less: Utility Investment 8.00%	<u>(\$10)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$119</u>	
12	Proposed Plant Capacity Fee Per Gallon (206 Gallons Per ERC)	<u>\$0.58</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption in Gallons	11,066,563	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	147	Sch. 10 (s)
15	Consumption Per ERC	75,283	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>206</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (e) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$77	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$3)</u>	Sch. 7 (s)
3	Net Plant In Service - Mains	\$74	
4	Used & Useful %	<u>80.5%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$60	
6	1996 ERCs	147	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	16	
6	Total ERCs	<u>163</u>	
7	Net Plant Per ERC - Mains	\$0	
8	Less: Utility Investment	13.00% <u>(\$0)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$0</u>	
10	Proposed Main Extension Fee Per Foot (121 feet per lot)	<u>\$0.00</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	17,800	Annual Report
12	B. Number of Lots	147	Sch. 11 (s)
13	C. Feet per Lot (A/B)	121	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

Company: SSU / Volusia / Enterprise
 Docket No.: 850495
 Test Year Ended: Test Year Ended: 12/31/96
 Historical [] Projected [X]

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	Descriptions	Unit	(1)	(2)	(3)	(4)
					4"	6"
SERVICE INSTALLATIONS - Account 363						
1	Direct Labor (2 persons x 4 hours)	8			0.00	0.00
2	Materials					
	a. Wye	1			7.42	14.31
3	b. 50' Sewer pipe SDR35	50			29.68	67.50
4	c. 45 degree elbow	2			5.30	9.54
5	A & G Overhead Rate (16.76%)				7.11	15.31
6	Open Cut Permit (if required)				At Cost	At Cost
7	Total				<u>\$49.51</u>	<u>\$106.66</u>
8	Proposed Service Installation - Unpaved				\$170.00	\$227.00
9	All larger size service installations are at cost.					

SERVICE INSTALLATIONS - Account 363

Line No.	Descriptions	Unit	(1)	(2)	(3)	(4)
					4"	6"
10	Direct Labor (3 persons x 8 hours)	24			0.00	0.00
11	Materials					
	a. Wye	1			7.42	14.31
12	b. 50' Sewer pipe SDR35	50			29.68	67.50
13	c. 45 degree elbow	2			5.30	9.54
14	A & G Overhead Rate (16.76%)				7.11	15.31
15	Open Cut Permit (if required)				At Cost	At Cost
16	Pavement Repair				137.00	137.00
17	Total				<u>\$186.51</u>	<u>\$243.66</u>
18	Proposed Service Installation - Paved				\$548.00	\$605.00
19	All larger size service installations are at cost.					

UNIT PRICES

Line No.	Descriptions	Unit	(1)	(2)	(3)	(4)
					4"	6"
20	Direct Labor	Hour			\$0.00	\$0.00
Material for Wastewater Tapping						
21	1. Sewer pipe SDR 35	Foot			\$0.59	\$1.35
22	2. Wye (8 X 4) or (8 X 6)	Each			\$7.42	\$14.31
23	3. 45 degree Elbow	Each			\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), limerock (\$17/ycd), asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchises	0	0			Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	2,670	2,670			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	77		77		
9	361.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	37	37			
11	363.2 Services to Customers	2,128			2,128	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	699	699			
18	370.3 Receiving Wells	73,920	73,920			
19	371.3 Pumping Equipment	10,544	10,544			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	240	240			
23	354.4 Structures & Improvements	1,458	1,458			
24	360.4 Treatment & Disposal	6,010	6,010			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	366				
30	354.5 Structures & Improvements	3,728				
31	390.5 Office Furniture & Equipment	2,304				
32	390.51 Computer Equipment	6,132				
33	391.5 Transportation Equipment	3,538				
34	392.5 Stores Equipment	33				
35	393.5 Tools, Shop & Garage Equipment	1,284				
36	394.5 Laboratory Equipment	1,164				
37	395.5 Power Operated Equipment	1,471				
38	396.5 Communication Equipment	667				
39	397.5 Miscellaneous Equipment	300				
40	398.5 Other Tangible Plant	565				
41	Subtotal	119,333	95,577	77	2,128	
42	Future Costs / CWIP	0	0	0	0	
43	Total	119,333	95,577	77	2,128	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 6 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchisees	0	0			Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	15		15		
9	361.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	41	41			
18	370.3 Receiving Wells	4,168	4,168			
19	371.3 Pumping Equipment	839	839			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	0	0			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	5,063	5,048	15	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	5,063	5,048	15	0	
44	Total Net Plant	119,333	95,577	77	2,128	
45	Used & Useful Percentage	96%	95%	81%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, A-10
3	352.1 Franchises	0	0			
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	3		3		
9	361.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	1	1			
11	363.2 Services to Customers	358			358	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	498	498			
18	370.3 Receiving Wells	53,889	53,889			
19	371.3 Pumping Equipment	6,514	6,514			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	428	428			
24	380.4 Treatment & Disposal	3,779	3,779			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	878				
31	390.5 Office Furniture & Equipment	1,139				
32	390.51 Computer Equipment	3,004				
33	391.5 Transportation Equipment	2,838				
34	392.5 Stores Equipment	12				
35	393.5 Tools, Shop & Garage Equipment	690				
36	394.5 Laboratory Equipment	208				
37	395.5 Power Operated Equipment	1,241				
38	396.5 Communication Equipment	345				
39	397.5 Miscellaneous Equipment	85				
40	398.5 Other Tangible Plant	399				
41	Total	76,309	65,109	3	358	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchises	0	0			Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	3		3		
9	361.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	1	1			
11	363.2 Services to Customers	56			56	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	22	22			
18	370.3 Receiving Wells	2,462	2,462			
19	371.3 Pumping Equipment	586	586			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	46	46			
24	380.4 Treatment & Disposal	334	334			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	93				
31	390.5 Office Furniture & Equipment	154				
32	390.51 Computer Equipment	1,022				
33	391.5 Transportation Equipment	590				
34	392.5 Stores Equipment	2				
35	393.5 Tools, Shop & Garage Equipment	80				
36	394.5 Laboratory Equipment	78				
37	395.5 Power Operated Equipment	122				
38	396.5 Communication Equipment	67				
39	397.5 Miscellaneous Equipment	20				
40	398.5 Other Tangible Plant	56				
41	Total Depreciation Expense	<u>5,794</u>	<u>3,451</u>	<u>3</u>	<u>56</u>	
42	1996 Average Depreciable Plant less Land	<u>116,058</u>	<u>92,667</u>	<u>77</u>	<u>2,128</u>	
43	Composite Depreciation Rate	<u>4.99%</u>	<u>3.72%</u>	<u>3.89%</u>	<u>2.63%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, B-14
3	352.1 Franchisees	0	0			
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	1		1		
9	361.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	5	5			
18	370.3 Receiving Wells	512	512			
19	371.3 Pumping Equipment	122	122			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	0	0			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	640	639	1	0	
42	CIAC Amortization	3,047	2,823	0	224	
43	Non Used & Useful Percentage	4%	5%	19%	0%	
44	Non Used & Useful CIAC Amortization	129	149	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
 Schedule No. 9 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1)	(2)	(3)	(4)
	Account No. and Name	1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	55,455	52,572	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	0	9	
3	Contributed Lines	0	0	
4	Cont. Prpty Other than Lines	0	0	
5	Service Installation Fees	8,500	5,012	
6	TOTAL SEWER CIAC	63,955	57,593	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	127	1.0	127	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	8	2.5	20	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	135		147	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	Total Number of ERCs	135		147	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

Company: SSU / Volusia / Enterprise
 Docket No.: 850485
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	147	Sch. 10 (s)
2	Margin Reserve Factor	<u>1,422</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	209	
4	Used & Useful Percentage	94.72%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	221	
6	Future ERCs	12	
7	Projected Average Annual Growth in ERCs	16	Sch. 12 (s)
8	Number of Years to Design Capacity	0.73	
Collection Mains:			
9	1996 ERCs	147	Sch. 10 (s)
10	Margin Reserve Factor	<u>1,089</u>	Note: (a)
11	Current ERC's with Margin Reserve	160	
12	Permitted No. of Lots/ERC's @ 12/31/96	228	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	228	
15	Future ERCs	68	
16	Projected Average Annual Growth in ERCs	16	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>4.2458333</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-6.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Volusia / Enterprise
Docket No.: 950495
Test Year Ended: 12/31/96

FPSC
Schedule No. 12 (e)
Page 1 of 1
Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		147	
2	1997	16	163	Vol 6, Book 1
3	1998	15	178	Sch F-8
4	1999	15	193	
5	2000	15	208	
6	2001	15	223	
7	2002	15	238	

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

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

Explanation: Rule 25-30.585 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

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

Explanation: Rule 25-30.565 (4) (c) A detailed statement by
a registered professional engineer showing the cost, by
Uniform System of Accounting account numbers, and
capacity of proposed plant expansion

FPSC
Schedule No. 16 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (g) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line
No.

Water Treatment Plant / Distribution Mains

- 1 Please refer to D-Schedules in the minimum filing requirements.
- 2 Future expansions will be financed through a combination of
- 3 debt and equity, as appropriate.
- 4

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	N/A	\$1,633.72	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$8.96	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$65.91	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$1.94	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	\$350.00	\$170.00	Sch. 5 (s)
6	Per Connection - 6"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$350.00	\$1,669.63	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$355,852	\$30,786	\$7,671	\$394,339	Sch. 6 (s) p 1
2	Land	\$989			\$989	Sch. 6 (s) p 1
3	Depreciable Assets	\$354,893	\$30,786	\$7,671	\$393,350	
4	Accumulated Depreciation to Date	\$79,445	\$20,407	\$1,608	\$101,460	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$354,893	\$25,293	\$1,608	\$381,794	
6	Net Plant at Design Capacity	\$989	\$5,493	\$6,063	\$12,545	
7	Transmission & Distribution / Collection Lines		\$30,786		\$30,786	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		7.81%	
9	CIAC to Date	\$0	\$45,740	\$0	\$45,740	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$0	\$29,264	\$0	\$29,264	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$36,523	\$0	\$36,523	
12	Future Customers (ERC) to be Connected	18	7	0	18	Sch. 11 (s)
13	Composite Depreciation Rate	5.60%	2.27%		5.33%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	ACTUAL COST	\$0.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	73.47%	
16	Requested Service Availability Charge Per ERC	\$1,633.72	\$65.91	\$170.00	\$1,869.63	Sch. 1 (s)
17	Level of CIAC at Design Capacity	1465.45%	175.52%	N/A	212.81%	
18	Minimum Service Availability Charge Per ERC				(\$881.02)	
19	Level of CIAC at Design Capacity				7.81%	
20	Maximum Service Availability Charge Per ERC				\$20.54	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	156	144	137	155	Sch. 11 (s)
23	Current No. of Customers	137	137	137	137	Sch. 11 (s)
24	Annual Growth	1	1	N/A	1	Sch. 11 (s)
25	Calculation of Z	10	1	N/A	8	
26	Number of Years to Design Capacity	18.67	7.00	N/A	17.74	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-90.565 (4) (s) A summary schedule
 of how the proposed service availability charge was calculated.

FPSC
 Schedule No. 3 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$355,882	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$78,445)</u>	Sch. 7 (s)
3	Net Plant In Service	\$276,437	
4	Used & Useful %	<u>88.01%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$243,282	
6	1996 ERCs	137	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	0	Sch. 12 (s)
8	Total ERCs	<u>137</u>	
9	Net Plant Per ERC	\$1,776	
10	Less: Utility Investment 8.00%	<u>(\$142)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$1,634</u>	
12	Proposed Plant Capacity Fee Per Gallon (182 Gallons Per ERC)	<u>\$8.98</u>	
	Calculation of Gallons Per ERC		
13	Total Consumption in Gallons	9,105,576	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	137	Sch. 10 (s)
15	Consumption Per ERC	66,464	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>182</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

Company: SSU / Martin / Fisherman's Haven
 Docket No.: 950485
 Test Year Ended: 12/31/86
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (s) A summary schedule
 of how the proposed service availability charge was calculated.

FPSC
 Schedule No. 4 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$30,786	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$20,407)</u>	Sch. 7 (s)
3	Net Plant In Service - Mains	\$10,379	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$10,379	
6	1996 ERCs	137	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	0	
6	Total ERCs	<u>137</u>	
7	Net Plant Per ERC - Mains	\$76	
8	Less: Utility Investment	13.00% <u>(\$10)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$66</u>	
10	Proposed Main Extension Fee Per Foot (34 feet per lot)	<u>\$1.94</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	4,700	Annual Report
12	B. Number of Lots	137	Sch. 11 (s)
13	C. Feet per Lot (A/B)	34	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

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

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Blies

Line No.	(1) Descriptions	(2) Unit	(3) 4"	(4) 6"
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SERVICE INSTALLATIONS - Account 363

1	Direct Labor (2 persons x 4 hours)	8	0.00	0.00
2	Materials			
	a. Wye	1	7.42	14.31
3	b. 50' Sewer pipe SDR35	50	29.68	67.50
4	c. 45 degree elbow	2	5.30	9.54
5	A & G Overhead Rate (16.76%)		7.11	15.31
6	Open Cut Permit (if required)		At Cost	At Cost
7	Total		<u>\$49.51</u>	<u>\$106.66</u>
8	Proposed Service Installation - Unpaved		\$170.00	\$227.00
9	All larger size service installations are at cost.			

SERVICE INSTALLATIONS - Account 363

		Unit	4"	6"
10	Direct Labor (3 persons x 8 hours)	24	0.00	0.00
11	Materials			
	a. Wye	1	7.42	14.31
12	b. 50' Sewer pipe SDR35	50	29.68	67.50
13	c. 45 degree elbow	2	5.30	9.54
14	A & G Overhead Rate (16.76%)		7.11	15.31
15	Open Cut Permit (if required)		At Cost	At Cost
16	Pavement Repair		137.00	137.00
17	Total		<u>\$186.51</u>	<u>\$243.66</u>
18	Proposed Service Installation - Paved		\$548.00	\$605.00
19	All larger size service installations are at cost.			

UNIT PRICES

	Descriptions	Unit	4"	6"
20	Direct Labor	Hour	\$0.00	\$0.00
	Material for Wastewater Tapping			
21	1. Sewer pipe SDR 35	Foot	\$0.59	\$1.35
22	2. Wye (8 X 4) or (8 X 6)	Each	\$7.42	\$14.31
23	3. 45 degree Elbow	Each	\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), limerock (\$17/yc), asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	3,530	3,530			MFR Vol. 3, Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	52	52			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	989	989			
7	354.2 Structures & Improvements	1,638	1,638			
8	360.2 Collection Sewers - Force	1,365		1,365		
9	361.2 Collection Sewers - Gravity	29,421		29,421		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	7,671			7,671	
12	364.2 Flow Measuring Devices	13,854	13,854			
13	365.2 Flow Measuring Installation	3	3			
14	389.2 Other Plant & Misc. Equipment	41	41			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	333	333			
18	370.3 Receiving Wells	6,877	6,877			
19	371.3 Pumping Equipment	60,098	60,098			
20	369.3 Other Plant & Misc. Equipment	84	84			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	538	538			
23	354.4 Structures & Improvements	23,271	23,271			
24	360.4 Treatment & Disposal	202,430	202,430			
25	381.4 Plant Sewers	11,527	11,527			
26	382.4 Outfall Sewer Lines	30,547	30,547			
27	389.4 Other Plant & Misc. Equipment	69	69			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	411				
30	354.5 Structures & Improvements	4,194				
31	390.5 Office Furniture & Equipment	2,592				
32	390.51 Computer Equipment	6,899				
33	391.5 Transportation Equipment	3,980				
34	392.5 Stores Equipment	37				
35	393.5 Tools, Shop & Garage Equipment	1,445				
36	394.5 Laboratory Equipment	1,310				
37	395.5 Power Operated Equipment	1,654				
38	396.5 Communication Equipment	751				
39	397.5 Miscellaneous Equipment	337				
40	398.5 Other Tangible Plant	635				
41	Subtotal	<u>418,583</u>	<u>355,882</u>	<u>30,786</u>	<u>7,671</u>	
42	Future Costs / CWIP	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
43	Total	<u>418,583</u>	<u>355,882</u>	<u>30,786</u>	<u>7,671</u>	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 6 (e)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchisee	0	0			Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	4,060	4,060			
24	380.4 Treatment & Disposal	31,436	31,436			
25	381.4 Plant Sewers	1,709	1,709			
26	382.4 Outfall Sewer Lines	5,470	5,470			
27	389.4 Other Plant & Misc. Equipment	8	8			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	42,683	42,683	0	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	42,683	42,683	0	0	
44	Total Net Plant	418,583	355,882	30,786	7,671	
45	Used & Useful Percentage	90%	88%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	619	619			MFR Vol. 3, Book 1, A-10
4	399.1 Other Plant & Misc. Equipment	42	42			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	2,511	2,511			
8	360.2 Collection Sewers - Force	15,162		15,162		
9	361.2 Collection Sewers - Gravity	5,245		5,245		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	1,608			1,608	
12	364.2 Flow Measuring Devices	6,981	6,981			
13	365.2 Flow Measuring Installation	0	0			
14	399.2 Other Plant & Misc. Equipment	18	18			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	75	75			
18	370.3 Receiving Wells	1,852	1,852			
19	371.3 Pumping Equipment	12,887	12,887			
20	399.3 Other Plant & Misc. Equipment	38	38			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	2,968	2,968			
24	380.4 Treatment & Disposal	45,249	45,249			
25	381.4 Plant Sewers	2,980	2,980			
26	392.4 Outfall Sewer Lines	3,193	3,193			
27	399.4 Other Plant & Misc. Equipment	32	32			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	988				
31	390.5 Office Furniture & Equipment	1,281				
32	390.51 Computer Equipment	3,379				
33	391.5 Transportation Equipment	3,193				
34	392.5 Stores Equipment	14				
35	393.5 Tools, Shop & Garage Equipment	776				
36	394.5 Laboratory Equipment	234				
37	395.5 Power Operated Equipment	1,397				
38	396.5 Communication Equipment	389				
39	397.5 Miscellaneous Equipment	96				
40	398.5 Other Tangible Plant	450				
41	Total	113,657	79,445	20,407	1,608	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (e)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, B-14
3	352.1 Franchises	88	88			
4	389.1 Other Plant & Misc. Equipment	3	3			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	51	51			
8	360.2 Collection Sewers - Force	45		45		
9	361.2 Collection Sewers - Gravity	653		653		
10	382.2 Special Collecting	0	0			
11	363.2 Services to Customers	202			202	
12	364.2 Flow Measuring Devices	2,771	2,771			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	2	2			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	10	10			
18	370.3 Receiving Wells	229	229			
19	371.3 Pumping Equipment	3,341	3,341			
20	389.3 Other Plant & Misc. Equipment	5	5			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	728	728			
24	380.4 Treatment & Disposal	11,255	11,255			
25	381.4 Plant Sewers	330	330			
26	382.4 Outfall Sewer Lines	1,017	1,017			
27	389.4 Other Plant & Misc. Equipment	4	4			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	105				
31	390.5 Office Furniture & Equipment	173				
32	390.51 Computer Equipment	1,150				
33	391.5 Transportation Equipment	663				
34	392.5 Stores Equipment	2				
35	393.5 Tools, Shop & Garage Equipment	90				
36	394.5 Laboratory Equipment	87				
37	395.5 Power Operated Equipment	138				
38	396.5 Communication Equipment	75				
39	397.5 Miscellaneous Equipment	23				
40	398.5 Other Tangible Plant	64				
41	Total Depreciation Expense	<u>23,304</u>	<u>19,834</u>	<u>698</u>	<u>202</u>	
42	1996 Average Depreciable Plant less Land	<u>416,645</u>	<u>354,355</u>	<u>30,786</u>	<u>7,671</u>	
43	Composite Depreciation Rate	<u>5.59%</u>	<u>5.60%</u>	<u>2.27%</u>	<u>2.63%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (6)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	0	0			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	0	0			Book 1, B-14
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	146	146			
24	380.4 Treatment & Disposal	2,251	2,251			
25	381.4 Plant Sewers	66	66			
26	382.4 Outfall Sewer Lines	203	203			
27	389.4 Other Plant & Misc. Equipment	1	1			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	2,667	2,667	0	0	
42	CIAC Amortization	1,985	0	1,985	0	
43	Non Used & Useful Percentage	10%	12%	0%	0%	
44	Non Used & Useful CIAC Amortization	202	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

Company: SSU / Martin / Fisherman's Haven
 Docket No.: 850495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
 Schedule No. 9 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	45,740	29,264	
3	Contributed Lines	0	0	
4	Cont. Prpty Other than Lines	0	0	
5	Service Installation Fees	0	0	
6	TOTAL SEWER CIAC	45,740	29,264	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	136	1.0	136	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	136		136	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	1	1.0	1	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	1		1	
23	Total Number of ERCs	137		137	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (a)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	137	Sch. 10 (a)
2	Margin Reserve Factor	<u>1,000</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	137	
4	Used & Useful Percentage	88.01%	Sch. 6 (a), p 2
5	Plant Capacity In ERCs	156	
6	Future ERCs	19	
7	Projected Average Annual Growth in ERCs	1	Sch. 12 (a)
8	Number of Years to Design Capacity	18.67	
Collection Mains:			
9	1996 ERCs	137	Sch. 10 (a)
10	Margin Reserve Factor	<u>1,000</u>	Note: (a)
11	Current ERC's with Margin Reserve	137	
12	Permitted No. of Lots/ERC's @ 12/31/96	144	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	144	
15	Future ERCs	7	
16	Projected Average Annual Growth in ERCs	1	Sch. 12 (a)
17	Number of Years to Design Capacity	<u>7</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Martin / Fisherman's Haven
 Docket No.: 950495
 Test Year Ended: 12/31/96

FPSC
 Schedule No. 12 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		137	Vol 6, Book 1 Sch F-8
2	1997	0	137	
3	1998	0	137	
4	1999	0	137	
5	2000	0	137	
6	2001	0	137	
7	2002	0	137	
8	2003	0	137	
9	2004	0	137	
10	2005	0	137	
11	2006	0	137	
12	2007	0	137	
13	2008	0	137	
14	2009	0	137	
15	2010	0	137	
16	2011	0	137	
17	2012	0	137	
18	2013	0	137	
19	2014	0	137	
20	2015	0	137	
21	2016	0	137	
22	2017	0	137	
23	2018	0	137	
24	2019	0	137	
25	2020	0	137	
26	2021	0	137	
27	2022	0	137	
28	2023	0	137	
29	2024	0	137	
30	2025	0	137	
31	2026	0	137	
32	2027	0	137	
33	2028	0	137	
34	2029	0	137	
35	2030	0	137	
36	2031	0	137	
37	2032	0	137	
38	2033	0	137	
39	2034	0	137	
40	2035	0	137	
41	2036	0	137	

SCHEDULE OF DEVELOPER AGREEMENTS

Company: SSU / Martin / Fisherman's Haven
Docket No.: 950495
Test Year Ended: 12/31/86
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line
No.

Description

1
2
3

None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Martin / Fisherman's Haven
Docket No.: 950495
Test Year Ended: 12/31/86
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion.

FPSC
Schedule No. 16 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1 2	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (t) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

Company: SSU / Martin / Fisherman's Haven
Docket No.: 950495
Test Year Ended: 12/31/96
Historical Projected

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (s)
Page 1 of 1
Preparer: Bliss

(1)

**Line
No.**

Water Treatment Plant / Distribution Mains

- 1 Please refer to D-Schedules in the minimum filing requirements.
- 2 Future expansions will be financed through a combination of
- 3 debt and equity, as appropriate.
- 4

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	\$1,435.00	\$4,158.44	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$11.81	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$1,063.96	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$18.67	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	\$350.00	\$170.00	Sch. 5 (s)
6	Per Connection - 6"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$1,785.00	\$5,392.40	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

Company: SSU / Seminole / Florida Cent. Comm. Park
 Docket No.: 950495
 Test Year Ended: 12/31/86
 Historical [] Projected [X]

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$1,069,670	\$294,488	\$12	\$1,364,170	Sch. 6 (s) p 1
2	Land	\$0			\$0	Sch. 6 (s) p 1
3	Depreciable Assets	\$1,069,670	\$294,488	\$12	\$1,364,170	
4	Accumulated Depreciation to Date	\$294,506	\$58,058	\$0	\$352,564	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$306,238	\$58,058	\$0	\$364,296	
6	Net Plant at Design Capacity	\$763,433	\$236,430	\$12	\$999,874	
7	Transmission & Distribution / Collection Lines		\$294,488		\$294,488	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		21.59%	
9	CIAC to Date	\$5,804	\$505,860	\$31,682	\$543,346	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$1,594	\$112,830	\$3,357	\$117,781	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$1,658	\$112,830	\$3,357	\$117,845	
12	Future Customers (ERC) to be Connected	3	0	0	3	Sch. 11 (s)
13	Composite Depreciation Rate	5.28%	3.30%		4.86%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	\$1,435.00	N/A	ACTUAL COST	\$1,435.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	1.16%	N/A	N/A	42.93%	
16	Requested Service Availability Charge Per ERC	\$4,158.44	\$1,063.96	\$170.00	\$5,392.40	Sch. 1 (s)
17	Level of CIAC at Design Capacity	2.33%	166.24%	N/A	43.95%	
18	Minimum Service Availability Charge Per ERC				(\$81,030.47)	
19	Level of CIAC at Design Capacity				21.59%	
20	Maximum Service Availability Charge Per ERC				\$125,380.25	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	218	71	153	186	Sch. 11 (s)
23	Current No. of Customers	215	165	153	153	Sch. 11 (s)
24	Annual Growth	16	16	N/A	16	Sch. 11 (s)
25	Calculation of Z	0	0	N/A	0	
26	Number of Years to Design Capacity	0.21	0.00	N/A	0.16	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	1996 Average Balances:		
1	Gross Book Value - Plant (Excluding General Plant)	\$1,069,670	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$294,506)</u>	Sch. 7 (s)
3	Net Plant In Service	\$775,164	
4	Used & Useful %	<u>98.49%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$763,436	
6	1996 ERCs	153	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	16	Sch. 12 (s)
8	Total ERCs	<u>169</u>	
9	Net Plant Per ERC	\$4,520	
10	Less: Utility Investment 8.00%	<u>(\$362)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$4,158</u>	
12	Proposed Plant Capacity Fee Per Gallon (352 Gallons Per ERC)	<u>\$11.81</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption in Gallons	19,680,298	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	153	Sch. 10 (s)
15	Consumption Per ERC	128,629	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>352</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (e) A summary schedule
 of how the proposed service availability charge was calculated.

FPSC
 Schedule No. 4 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$294,488	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$58,058)</u>	Sch. 7 (s)
3	Net Plant In Service - Mains	\$236,430	
4	Used & Useful %	<u>87.4%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$206,555	
6	1996 ERCs	153	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	16	
6	Total ERCs	<u>169</u>	
7	Net Plant Per ERC - Mains	\$1,223	
8	Less: Utility Investment	13.00% <u>(\$159)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$1,064</u>	
10	Proposed Main Extension Fee Per Foot (57 feet per lot)	<u>\$18.67</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	8,770	Annual Report
12	B. Number of Lots	153	Sch. 11 (s)
13	C. Feet per Lot (A/B)	57	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

Company: SSU / Seminole / Florida Cent. Comm. Park
 Docket No.: 850495
 Test Year Ended: Test Year Ended: 12/31/96
 Historical [] Projected [X]

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Descriptions	(2) Unit	(3) 4"	(4) 6"
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SERVICE INSTALLATIONS - Account 363

1	Direct Labor (2 persons x 4 hours)	8	0.00	0.00
2	Materials	1	7.42	14.31
3	a. Wye			
3	b. 50' Sewer pipe SDR35	50	29.68	67.50
4	c. 45 degree elbow	2	5.30	9.54
5	A & G Overhead Rate (16.76%)		7.11	15.31
6	Open Cut Permit (if required)		At Cost	At Cost
7	Total		<u>\$49.51</u>	<u>\$106.66</u>
8	Proposed Service Installation - Unpaved		\$170.00	\$227.00
9	All larger size service installations are at cost.			

SERVICE INSTALLATIONS - Account 363

		Unit	4"	6"
10	Direct Labor (3 persons x 8 hours)	24	0.00	0.00
11	Materials	1	7.42	14.31
12	a. Wye			
12	b. 50' Sewer pipe SDR35	50	29.68	67.50
13	c. 45 degree elbow	2	5.30	9.54
14	A & G Overhead Rate (16.76%)		7.11	15.31
15	Open Cut Permit (if required)		At Cost	At Cost
16	Pavement Repair		137.00	137.00
17	Total		<u>\$186.51</u>	<u>\$243.66</u>
18	Proposed Service Installation - Paved		\$548.00	\$605.00
19	All larger size service installations are at cost.			

UNIT PRICES

	Descriptions	Unit	4"	6"
20	Direct Labor	Hour	\$0.00	\$0.00
Material for Wastewater Tapping				
21	1. Sewer pipe SDR 35	Foot	\$0.58	\$1.35
22	2. Wye (8 X 4) or (8 X 6)	Each	\$7.42	\$14.31
23	3. 45 degree Elbow	Each	\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$80), limerock (\$17/yd), asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	1,053	1,053			MFR Vol. 3, Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	285,503		285,503		
9	361.2 Collection Sewers - Gravity	8,985		8,985		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	12			12	
12	364.2 Flow Measuring Devices	8,754	8,754			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	90,756	90,756			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	48,529	48,529			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	130,000	130,000			
23	354.4 Structures & Improvements	1,011	1,011			
24	380.4 Treatment & Disposal	730,681	730,681			
25	381.4 Plant Sewers	58,126	58,126			
26	382.4 Outfall Sewer Lines	760	760			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	123				
30	354.5 Structures & Improvements	1,252				
31	390.5 Office Furniture & Equipment	774				
32	390.51 Computer Equipment	2,060				
33	391.5 Transportation Equipment	1,188				
34	392.5 Stores Equipment	11				
35	393.5 Tools, Shop & Garage Equipment	431				
36	394.5 Laboratory Equipment	391				
37	395.5 Power Operated Equipment	494				
38	396.5 Communication Equipment	224				
39	397.5 Miscellaneous Equipment	101				
40	398.5 Other Tangible Plant	180				
41	Subtotal	1,371,410	1,069,670	294,488	12	
42	Future Costs / CWIP	0	0	0	0	
43	Total	1,371,410	1,069,670	294,488	12	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 6 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchises	0	0			Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	35,985		35,985		
9	361.2 Collection Sewers - Gravity	1,226		1,226		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	11,061	11,061			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	5,123	5,123			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	0	0			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	53,395	16,184	37,211	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	53,395	16,184	37,211	0	
44	Total Net Plant	1,371,410	1,069,670	284,488	12	
45	Used & Useful Percentage	96%	98%	87%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (a)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	131	131			MFR Vol. 3, Book 1, A-10
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	56,864		56,864		
9	361.2 Collection Sewers - Gravity	1,194		1,194		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	8,556	8,556			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	17,011	17,011			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	15,068	15,068			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	84	84			
24	380.4 Treatment & Disposal	243,606	243,606			
25	381.4 Plant Sewers	9,974	9,974			
26	382.4 Outfall Sewer Lines	76	76			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	295				
31	390.5 Office Furniture & Equipment	383				
32	390.51 Computer Equipment	1,009				
33	391.5 Transportation Equipment	953				
34	392.5 Stores Equipment	4				
35	393.5 Tools, Shop & Garage Equipment	232				
36	394.5 Laboratory Equipment	70				
37	395.5 Power Operated Equipment	417				
38	396.5 Communication Equipment	116				
39	397.5 Miscellaneous Equipment	29				
40	396.5 Other Tangible Plant	134				
41	Total	<u>356,206</u>	<u>294,506</u>	<u>58,058</u>	<u>0</u>	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / Seminole / Florida Cent. Comm. Park
 Docket No.: 950485
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

FPSC
 Schedule No. 8 (s)
 Page 1 of 2
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account No. and Name	1996 Depreciation Expense	Plant Capacity	Main Extension	Service Installation	Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	26	26			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	0	0			Book 1, B-14
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	9,507		9,507		
9	361.2 Collection Sewers - Gravity	199		199		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	1,751	1,751			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	2,841	2,841			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	2,698	2,698			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	32	32			
24	380.4 Treatment & Disposal	40,626	40,626			
25	381.4 Plant Sewers	1,662	1,662			
26	382.4 Outfall Sewer Lines	25	25			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	31				
31	390.5 Office Furniture & Equipment	52				
32	390.51 Computer Equipment	343				
33	391.5 Transportation Equipment	198				
34	392.5 Stores Equipment	1				
35	393.5 Tools, Shop & Garage Equipment	27				
36	394.5 Laboratory Equipment	26				
37	395.5 Power Operated Equipment	41				
38	396.5 Communication Equipment	22				
39	397.5 Miscellaneous Equipment	7				
40	398.5 Other Tangible Plant	19				
41	Total Depreciation Expense	<u>60,134</u>	<u>49,661</u>	<u>9,706</u>	<u>0</u>	
42	1996 Average Depreciable Plant less Land	<u>1,241,287</u>	<u>939,670</u>	<u>294,488</u>	<u>12</u>	
43	Composite Depreciation Rate	<u>4.84%</u>	<u>5.28%</u>	<u>3.30%</u>	<u>0.00%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / Seminole / Florida Cent. Comm. Park
 Docket No.: 850495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

FPSC
 Schedule No. 8 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, B-14
3	352.1 Franchises	0	0			
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	1,496		1,496		
9	361.2 Collection Sewers - Gravity	31		31		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	426	426			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	413	413			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	0	0			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	2,366	839	1,527	0	
42	CIAC Amortization	19,600	320	17,756	1,524	
43	Non Used & Useful Percentage	4%	2%	13%	0%	
44	Non Used & Useful CIAC Amortization	763	5	2,244	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (1).

FPSC
 Schedule No. 9 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	5,804	1,594	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	505,860	104,451	
3	Contributed Lines	0	8,379	
4	Cont. Prpty Other than Lines	0	0	
5	Service Installation Fees	31,682	3,357	
6	TOTAL SEWER CIAC	543,346	117,781	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (s)
 Page 1 of 1
 Preparer: Bliss

(1)	(2)	(3)	(4)	(5)	
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	0	1.0	0	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	0		0	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	17	1.0	17	
13	3/4"	10	1.5	15	
14	1"	4	2.5	10	
15	1 1/2"	6	5.0	30	
16	2"	7	8.0	56	
17	3"	0	16.0	0	
18	4"	1	25.0	25	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	45		153	
23	Total Number of ERCs	45		153	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (a)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	153	Sch. 10 (a)
2	Margin Reserve Factor	<u>1.404</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	215	
4	Used & Useful Percentage	98.49%	Sch. 6 (a), p 2
5	Plant Capacity in ERCs	218	
6	Future ERCs	3	
7	Projected Average Annual Growth in ERCs	16	Sch. 12 (a)
8	Number of Years to Design Capacity	0.21	
Collection Mains:			
9	1996 ERCs	153	Sch. 10 (a)
10	Margin Reserve Factor	<u>1.081</u>	Note: (a)
11	Current ERC's with Margin Reserve	165	
12	Permitted No. of Lots/ERC's @ 12/31/96	71	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	71	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	16	Sch. 12 (a)
17	Number of Years to Design Capacity	<u>0</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Seminole / Florida Cent. Comm. Park
Docket No.: 950495
Test Year Ended: 12/31/96

FPSC
Schedule No. 12 (a)
Page 1 of 1
Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		153	Vol 6, Book 1
2	1997	16	169	Sch F-8

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (6)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Seminole / Florida Cent. Comm. Park

Docket No.: 850485

Test Year Ended: 12/31/96

Historical Projected

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC

Schedule No. 14 (s)

Page 1 of 1

Preparer: Bliss

(1)

**Line
No.**

Description

1
2
3

None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

Company: SSU / Seminole / Florida Cent. Comm. Park

Docket No.: 950495

Test Year Ended: 12/31/98

Historical Projected

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC

Schedule No. 15 (a)

Page 1 of 1

Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Seminole / Florida Cent. Comm. Park
Docket No.: 950495
Test Year Ended: 12/31/96
Historical Projected

Explanation: Rule 25-30.565 (4) (c) A detailed statement by
a registered professional engineer showing the cost, by
Uniform System of Accounting account numbers, and
capacity of proposed plant expansion

FPSC
Schedule No. 16 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Seminole / Florida Cent. Comm. Park
Docket No.: 850495
Test Year Ended: 12/31/96
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandate of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL

- Beginning and End of Year Average -

Company: SSU / Seminole / Florida Cent. Comm. Park

Docket No.: 950495

Test Year Ended: 12/31/96

Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC

Schedule No. 19 (s)

Page 1 of 1

Preparer: Bliss

(1)

Line
No.

Water Treatment Plant / Distribution Mains

- 1 Please refer to D-Schedule in the minimum filing requirements.
- 2 Future expansions will be financed through a combination of
- 3 debt and equity, as appropriate.
- 4

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

Company: SSU / Martin / Fox Run
 Docket No.: 950485
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	N/A	\$1,461.33	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$4.95	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$1,368.86	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$54.75	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	\$350.00	\$170.00	Sch. 5 (s)
8	Per Connection - 6"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$350.00	\$3,000.19	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$257,179	\$205,901	\$17,741	\$480,821	Sch. 6 (s) p 1
2	Land	\$3,115			\$3,115	Sch. 6 (s) p 1
3	Depreciable Assets	\$254,064	\$205,901	\$17,741	\$477,706	
4	Accumulated Depreciation to Date	\$80,231	\$36,445	\$6,149	\$122,825	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$80,231	\$38,937	\$6,149	\$125,317	
6	Net Plant at Design Capacity	\$176,948	\$166,964	\$11,592	\$355,504	
7	Transmission & Distribution / Collection Lines		\$205,901		\$205,901	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		42.62%	
9	CIAC to Date	\$0	\$197,769	\$2,898	\$200,667	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$268	\$74,788	\$63	\$75,119	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$268	\$77,181	\$63	\$77,512	
12	Futura Customers (ERC) to be Connected	0	1	0	1	Sch. 11 (s)
13	Composite Depreciation Rate	4.79%	3.30%		4.13%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	ACTUAL COST	\$0.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	34.64%	
16	Requested Service Availability Charge Per ERC	\$1,461.33	\$1,368.86	\$170.00	\$3,000.19	Sch. 1 (s)
17	Level of CIAC at Design Capacity	-0.15%	73.33%	N/A	35.15%	
18	Minimum Service Availability Charge Per ERC				\$48,438.77	
19	Level of CIAC at Design Capacity				42.82%	
20	Maximum Service Availability Charge Per ERC				\$238,966.97	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	122	109	104	116	Sch. 11 (s)
23	Current No. of Customers	122	108	104	104	Sch. 11 (s)
24	Annual Growth	4	4	N/A	4	Sch. 11 (s)
25	Calculation of Z	0	0	N/A	0	
26	Number of Years to Design Capacity	0.00	0.37	N/A	0.16	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$257,179	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$80,231)</u>	Sch. 7 (s)
3	Net Plant in Service	\$176,948	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$176,948	
6	1996 ERCs	104	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	7	Sch. 12 (s)
6	Total ERCs	<u>111</u>	
9	Net Plant Per ERC	\$1,588	
10	Less: Utility Investment 8.00%	<u>(\$127)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$1,461</u>	
12	Proposed Plant Capacity Fee Per Gallon (295 Gallons Per ERC)	<u>\$4.95</u>	
	Calculation of Gallons Per ERC		
13	Total Consumption in Gallons	11,216,641	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	104	Sch. 10 (s)
15	Consumption Per ERC	107,852	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>295</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.585 (4) (e) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$205,901	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$36,445)</u>	Sch. 7 (s)
3	Net Plant In Service - Mains	\$169,456	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$169,456	
6	1996 ERCs	104	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	4	
6	Total ERCs	<u>108</u>	
7	Net Plant Per ERC - Mains	\$1,573	
8	Less: Utility Investment	13.00% <u>(\$205)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$1,368</u>	
10	Proposed Main Extension Fee Per Foot (25 feet per lot)	<u>\$54.75</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	2,566	Annual Report
12	B. Number of Lots	104	Sch. 11 (s)
13	C. Feet per Lot (A/B)	25	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

Company: SSU / Martin / Fox Run
 Docket No.: 950495
 Test Year Ended: Test Year Ended: 12/31/86
 Historical [] Projected [X]

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Descriptions	(2) Unit	(3) 4"	(4) 6"
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SERVICE INSTALLATIONS - Account 363

1	Direct Labor (2 persons x 4 hours)	8	0.00	0.00
2	Materials			
	a. Wye	1	7.42	14.31
3	b. 50' Sewer pipe SDR35	50	29.68	67.50
4	c. 45 degree elbow	2	5.30	9.54
5	A & G Overhead Rate (16.76%)		7.11	15.31
6	Open Cut Permit (if required)		At Cost	At Cost
7	Total		<u>\$49.51</u>	<u>\$106.66</u>
8	Proposed Service Installation - Unpaved		\$170.00	\$227.00
9	All larger size service installations are at cost.			

SERVICE INSTALLATIONS - Account 363

		Unit	4"	6"
10	Direct Labor (3 persons x 8 hours)	24	0.00	0.00
11	Materials			
	a. Wye	1	7.42	14.31
12	b. 50' Sewer pipe SDR35	50	29.68	67.50
13	c. 45 degree elbow	2	5.30	9.54
14	A & G Overhead Rate (16.76%)		7.11	15.31
15	Open Cut Permit (if required)		At Cost	At Cost
16	Pavement Repair		137.00	137.00
17	Total		<u>\$186.51</u>	<u>\$243.66</u>
18	Proposed Service Installation - Paved		\$548.00	\$605.00
19	All larger size service installations are at cost.			

UNIT PRICES

	Descriptions	Unit	4"	6"
20	Direct Labor	Hour	\$0.00	\$0.00
	Material for Wastewater Tapping			
21	1. Sewer pipe SDR 35	Foot	\$0.59	\$1.35
22	2. Wye (8 X 4) or (8 X 6)	Each	\$7.42	\$14.31
23	3. 45 degree Elbow	Each	\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), limerock (\$17/yd),
 asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	228	228			MFR Vol. 3, Book 1, A-6
4	388.1 Other Plant & Misc. Equipment	19	19			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	3,115	3,115			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	200,790		200,790		
9	361.2 Collection Sewers - Gravity	5,111		5,111		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	17,741			17,741	
12	364.2 Flow Measuring Devices	4,596	4,596			
13	365.2 Flow Measuring Installation	1	1			
14	388.2 Other Plant & Misc. Equipment	15	15			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	399	399			
18	370.3 Receiving Wells	35,114	35,114			
19	371.3 Pumping Equipment	50,385	50,385			
20	388.3 Other Plant & Misc. Equipment	31	31			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	214	214			
23	354.4 Structures & Improvements	11,501	11,501			
24	380.4 Treatment & Disposal	83,538	83,538			
25	381.4 Plant Sewers	5,771	5,771			
26	382.4 Outfall Sewer Lines	61,512	61,512			
27	388.4 Other Plant & Misc. Equipment	740	740			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	280				
30	354.5 Structures & Improvements	2,854				
31	390.5 Office Furniture & Equipment	1,764				
32	390.51 Computer Equipment	4,695				
33	391.5 Transportation Equipment	2,709				
34	392.5 Stores Equipment	25				
35	393.5 Tools, Shop & Garage Equipment	883				
36	394.5 Laboratory Equipment	891				
37	395.5 Power Operated Equipment	1,126				
38	396.5 Communication Equipment	511				
39	397.5 Miscellaneous Equipment	230				
40	398.5 Other Tangible Plant	432				
41	Subtotal	497,321	257,179	205,901	17,741	
42	Future Costs / CWIP	0	0	0	0	
43	Total	497,321	257,179	205,901	17,741	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 6 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	0	0			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	0	0			Book 1, A-6
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	369.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	0	0			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	0	0	0	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	0	0	0	0	
44	Total Net Plant	497,321	257,179	205,901	17,741	
45	Used & Useful Percentage	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	29	29			MFR Vol. 3, Book 1, A-10
4	389.1 Other Plant & Misc. Equipment	5	5			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	-4	-4			
8	360.2 Collection Sewers - Force	35,661		35,661		
9	361.2 Collection Sewers - Gravity	784		784		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	6,149			6,149	
12	364.2 Flow Measuring Devices	3,445	3,445			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	4	4			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	85	85			
18	370.3 Receiving Wells	13,503	13,503			
19	371.3 Pumping Equipment	6,570	6,570			
20	389.3 Other Plant & Misc. Equipment	9	9			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	2,433	2,433			
24	380.4 Treatment & Disposal	43,013	43,013			
25	381.4 Plant Sewers	330	330			
26	382.4 Outfall Sewer Lines	10,687	10,687			
27	389.4 Other Plant & Misc. Equipment	122	122			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	872				
31	390.5 Office Furniture & Equipment	872				
32	390.51 Computer Equipment	2,300				
33	391.5 Transportation Equipment	2,173				
34	392.5 Stores Equipment	9				
35	393.5 Tools, Shop & Garage Equipment	528				
36	394.5 Laboratory Equipment	159				
37	395.5 Power Operated Equipment	951				
38	396.5 Communication Equipment	264				
39	397.5 Miscellaneous Equipment	65				
40	398.5 Other Tangible Plant	305				
41	Total	131,123	80,231	36,445	6,149	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (a)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	6	6			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	1	1			Book 1, B-14
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	6,686		6,686		
9	361.2 Collection Sewers - Gravity	113		113		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	467			467	
12	364.2 Flow Measuring Devices	919	919			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	1	1			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	12	12			
18	370.3 Receiving Wells	1,169	1,169			
19	371.3 Pumping Equipment	2,801	2,801			
20	389.3 Other Plant & Misc. Equipment	2	2			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	360	360			
24	380.4 Treatment & Disposal	4,645	4,645			
25	381.4 Plant Sewers	165	165			
26	382.4 Outfall Sewer Lines	2,048	2,048			
27	389.4 Other Plant & Misc. Equipment	41	41			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	71				
31	390.5 Office Furniture & Equipment	118				
32	390.51 Computer Equipment	783				
33	391.5 Transportation Equipment	452				
34	392.5 Stores Equipment	1				
35	393.5 Tools, Shop & Garage Equipment	61				
36	394.5 Laboratory Equipment	59				
37	395.5 Power Operated Equipment	94				
38	396.5 Communication Equipment	51				
39	397.5 Miscellaneous Equipment	15				
40	398.5 Other Tangible Plant	43				
41	Total Depreciation Expense	<u>21,184</u>	<u>12,170</u>	<u>6,799</u>	<u>467</u>	
42	1996 Average Depreciable Plant less Land	<u>493,712</u>	<u>253,850</u>	<u>205,901</u>	<u>17,741</u>	
43	Composite Depreciation Rate	<u>4.29%</u>	<u>4.78%</u>	<u>3.30%</u>	<u>2.63%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	0	0			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	0	0			Book 1, B-14
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Walls	0	0			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	360.4 Treatment & Disposal	0	0			
25	361.4 Plant Sewers	0	0			
26	362.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	381.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	0	0	0	0	
42	CIAC Amortization	7,393	0	7,317	76	
43	Non Used & Useful Percentage	0%	0%	0%	0%	
44	Non Used & Useful CIAC Amortization	0	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

Company: SSU / Martin / Fox Run
 Docket No.: 850495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
 Schedule No. 8 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	0	268	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	190,573	74,036	
3	Contributed Lines	7,196	752	
4	Cont. Prpty Other than Lines	-3,598	-298	
5	Service Installation Fees	2,898	63	
6	TOTAL SEWER CIAC	197,069	74,821	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	104	1.0	104	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	104		104	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	Total Number of ERCs	104		104	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	104	Sch. 10 (s)
2	Margin Reserve Factor	<u>1.175</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	122	
4	Used & Useful Percentage	100.00%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	122	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	4	Sch. 12 (s)
8	Number of Years to Design Capacity	0.00	
Collection Mains:			
9	1996 ERCs	104	Sch. 10 (s)
10	Margin Reserve Factor	<u>1.035</u>	Note: (a)
11	Current ERC's with Margin Reserve	108	
12	Permitted No. of Lots/ERC's @ 12/31/96	109	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	109	
15	Future ERCs	1	
16	Projected Average Annual Growth in ERCs	4	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>0.3665029</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Martin / Fox Run
Docket No.: 950495
Test Year Ended: 12/31/96

FPSC
Schedule No. 12 (s)
Page 1 of 1
Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		104	
2	1997	4	108	Vol 6, Book 1
3	1998	4	111	Sch F-8

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1 2	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Martin / Fox Run
Docket No.: 850495
Test Year Ended: 12/31/96
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

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

Explanation: Rule 25-30.565 (4) (c) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion

FPSC
Schedule No. 16 (s)
Page 1 of 1
Preparer: Bliss

(1)

<u>Line No.</u>	<u>Description</u>
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropriate.
4	

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	N/A	\$4,313.83	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$40.32	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$251.58	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$6.45	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	\$350.00	\$170.00	Sch. 5 (s)
6	Per Connection - 6"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$350.00	\$4,735.41	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

Company: SSU / Lake / Holiday Haven
 Docket No.: 950485
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$650,113	\$69,603	\$281	\$719,997	Sch. 6 (s) p 1
2	Land	\$3,019			\$3,019	Sch. 6 (s) p 1
3	Depreciable Assets	\$647,094	\$69,603	\$281	\$716,978	
4	Accumulated Depreciation to Date	\$89,745	\$36,483	\$51	\$126,279	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$647,094	\$69,603	\$51	\$716,748	
6	Net Plant at Design Capacity	\$3,019	\$0	\$230	\$3,249	
7	Transmission & Distribution / Collection Lines		\$69,603		\$69,603	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		9.67%	
9	CIAC to Date	\$0	\$70,700	\$0	\$70,700	Sch. 8 (s)
10	Accumulated Amortization of CIAC to Date	\$0	\$37,199	\$0	\$37,199	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$152,891	\$0	\$152,891	
12	Future Customers (ERC) to be Connected	26	73	0	31	Sch. 11 (s)
13	Composite Depreciation Rate	5.54%	2.26%		5.22%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	ACTUAL COST	\$0.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	-2529.49%	
16	Requested Service Availability Charge Per ERC	\$4,313.83	\$251.58	\$170.00	\$4,735.41	Sch. 1 (s)
17	Level of CIAC at Design Capacity	1030.52%	100.00%	N/A	-1624.89%	
18	Minimum Service Availability Charge Per ERC				\$13,292.05	
19	Level of CIAC at Design Capacity				9.67%	
20	Maximum Service Availability Charge Per ERC				\$13,634.06	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	120	166	94	124	Sch. 11 (s)
23	Current No. of Customers	94	94	94	94	Sch. 11 (s)
24	Annual Growth	1	1	N/A	1	Sch. 11 (s)
25	Calculation of Z	19	59	N/A	24	
26	Number of Years to Design Capacity	26.01	72.50	N/A	30.50	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (e) A summary schedule
 of how the proposed service availability charge was calculated.

FPSC
 Schedule No. 3 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Plant (Excluding General Plant)	\$650,113	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$89,745)</u>	Sch. 7 (s)
3	Net Plant In Service	\$560,368	
4	Used & Useful %	<u>78.24%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$438,417	
6	1996 ERCs	94	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	0	Sch. 12 (s)
8	Total ERCs	<u>94</u>	
9	Net Plant Per ERC	\$4,689	
10	Less: Utility Investment 8.00%	<u>(\$375)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$4,314</u>	
12	Proposed Plant Capacity Fee Per Gallon (107 Gallons Per ERC)	<u>\$40.32</u>	
	<u>Calculation of Gallons Per ERC:</u>		
13	Total Consumption in Gallons	3,664,212	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	94	Sch. 10 (s)
15	Consumption Per ERC	39,189	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>107</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule
 of how the proposed service availability charge was calculated.

FPSC
 Schedule No. 4 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$69,603	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$36,483)</u>	Sch. 7 (s)
3	Net Plant In Service - Mains	\$33,120	
4	Used & Useful %	<u>81.6%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$27,037	
6	1996 ERCs	94	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	0	
6	Total ERCs	<u>94</u>	
7	Net Plant Per ERC - Mains	\$289	
8	Less: Utility Investment	13.00% <u>(\$38)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$252</u>	
10	Proposed Main Extension Fee Per Foot (39 feet per lot)	<u>\$6.45</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	3,600	Annual Report
12	B. Number of Lots	94	Sch. 11 (s)
13	C. Feet per Lot (A/B)	39	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

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

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Descriptions	(2) Unit	(3) 4"	(4) 6"
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SERVICE INSTALLATIONS - Account 363

1	Direct Labor (2 persons x 4 hours)	8	0.00	0.00
2	Materials			
	a. Wye	1	7.42	14.31
3	b. 50' Sewer pipe SDR35	50	29.68	67.50
4	c. 45 degree elbow	2	5.30	9.54
5	A & G Overhead Rate (16.76%)		7.11	15.31
6	Open Cut Permit (if required)			
7	Total		<u>\$49.51</u>	<u>\$106.66</u>

8 Proposed Service Installation - Unpaved \$170.00 \$227.00

9 All larger size service installations are at cost.

SERVICE INSTALLATIONS - Account 363

		Unit	4"	6"
10	Direct Labor (3 persons x 8 hours)	24	0.00	0.00
11	Materials			
	a. Wye	1	7.42	14.31
12	b. 50' Sewer pipe SDR35	50	29.68	67.50
13	c. 45 degree elbow	2	5.30	9.54
14	A & G Overhead Rate (16.76%)		7.11	15.31
15	Open Cut Permit (if required)			
16	Pavement Repair		At Cost	At Cost
17	Total		<u>137.00</u>	<u>137.00</u>
			<u>\$186.51</u>	<u>\$243.66</u>

18 Proposed Service Installation - Paved \$548.00 \$605.00

19 All larger size service installations are at cost.

UNIT PRICES

	Descriptions	Unit	4"	6"
20	Direct Labor	Hour	\$0.00	\$0.00
	Material for Wastewater Tapping			
21	1. Sewer pipe SDR 35	Foot	\$0.59	\$1.35
22	2. Wye (8 X 4) or (8 X 6)	Each	\$7.42	\$14.31
23	3. 45 degree Elbow	Each	\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$30), limerock (\$17/yd),
 asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	295	295			MFR Vol. 3, Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	24	24			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	3,019	3,019			
7	354.2 Structures & Improvements	1,437	1,437			
8	360.2 Collection Sewers - Force	2,275		2,275		
9	361.2 Collection Sewers - Gravity	67,328		67,328		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	281			281	
12	364.2 Flow Measuring Devices	645	645			
13	365.2 Flow Measuring Installation	1	1			
14	389.2 Other Plant & Misc. Equipment	19	19			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	3,285	3,285			
18	370.3 Receiving Wells	2,655	2,655			
19	371.3 Pumping Equipment	8,066	8,066			
20	389.3 Other Plant & Misc. Equipment	39	39			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	511	511			
23	354.4 Structures & Improvements	1,292	1,292			
24	380.4 Treatment & Disposal	628,429	628,429			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	365	365			
27	389.4 Other Plant & Misc. Equipment	31	31			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	263				
30	354.5 Structures & Improvements	2,679				
31	390.5 Office Furniture & Equipment	1,656				
32	390.51 Computer Equipment	4,408				
33	391.5 Transportation Equipment	2,543				
34	392.5 Stores Equipment	24				
35	393.5 Tools, Shop & Garage Equipment	923				
36	394.5 Laboratory Equipment	837				
37	395.5 Power Operated Equipment	1,057				
38	396.5 Communication Equipment	480				
39	397.5 Miscellaneous Equipment	216				
40	398.5 Other Tangible Plant	406				
41	Subtotal	735,487	650,113	69,603	281	
42	Future Costs / CWIP	0	0	0	0	
43	Total	735,487	650,113	69,603	281	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 6 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	0	0			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	0	0			Book 1, A-6
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	239	239			
8	360.2 Collection Sewers - Force	473		473		
9	361.2 Collection Sewers - Gravity	12,311		12,311		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	1,085	1,085			
18	370.3 Receiving Walls	471	471			
19	371.3 Pumping Equipment	2,015	2,015			
20	389.3 Other Plant & Misc. Equipment	11	11			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	266	266			
24	380.4 Treatment & Disposal	137,318	137,318			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	72	72			
27	389.4 Other Plant & Misc. Equipment	5	5			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	398.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	154,266	141,482	12,784	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	154,266	141,482	12,784	0	
44	Total Net Plant	735,487	650,113	69,603	281	
45	Used & Useful Percentage	79%	78%	82%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / Lake / Holiday Haven
 Docket No.: 950485
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of
 accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, A-10
3	352.1 Franchises	46	46			
4	389.1 Other Plant & Misc. Equipment	7	7			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	819	819			
8	360.2 Collection Sewers - Force	1,049		1,049		
9	361.2 Collection Sewers - Gravity	35,434		35,434		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	51			51	
12	364.2 Flow Measuring Devices	259	259			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	5	5			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	475	475			
18	370.3 Receiving Wells	1,434	1,434			
19	371.3 Pumping Equipment	2,844	2,844			
20	389.3 Other Plant & Misc. Equipment	10	10			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	240	240			
24	380.4 Treatment & Disposal	83,515	83,515			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	81	81			
27	389.4 Other Plant & Misc. Equipment	10	10			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	831				
31	390.5 Office Furniture & Equipment	818				
32	390.51 Computer Equipment	2,159				
33	391.5 Transportation Equipment	2,040				
34	392.5 Stores Equipment	9				
35	393.5 Tools, Shop & Garage Equipment	496				
36	394.5 Laboratory Equipment	149				
37	395.5 Power Operated Equipment	892				
38	396.5 Communication Equipment	248				
39	397.5 Miscellaneous Equipment	61				
40	398.5 Other Tangible Plant	287				
41	Total	134,069	89,745	36,483	51	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	7	7			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	1	1			Book 1, B-14
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	45	45			
8	360.2 Collection Sewers - Force	76		76		
9	361.2 Collection Sewers - Gravity	1,495		1,495		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	7			7	
12	364.2 Flow Measuring Devices	129	129			
13	365.2 Flow Measuring Installation	0	0			
14	369.2 Other Plant & Misc. Equipment	1	1			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	103	103			
18	370.3 Receiving Wells	88	88			
19	371.3 Pumping Equipment	448	448			
20	389.3 Other Plant & Misc. Equipment	2	2			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	40	40			
24	380.4 Treatment & Disposal	34,941	34,941			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	12	12			
27	389.4 Other Plant & Misc. Equipment	2	2			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	67				
31	390.5 Office Furniture & Equipment	110				
32	390.51 Computer Equipment	735				
33	391.5 Transportation Equipment	424				
34	392.5 Stores Equipment	1				
35	393.5 Tools, Shop & Garage Equipment	58				
36	394.5 Laboratory Equipment	56				
37	395.5 Power Operated Equipment	88				
38	396.5 Communication Equipment	48				
39	397.5 Miscellaneous Equipment	14				
40	398.5 Other Tangible Plant	41				
41	Total Depreciation Expense	<u>39,039</u>	<u>35,819</u>	<u>1,571</u>	<u>7</u>	
42	1996 Average Depreciable Plant less Land	<u>731,694</u>	<u>646,583</u>	<u>59,603</u>	<u>281</u>	
43	Composite Depreciation Rate	<u>5.34%</u>	<u>5.54%</u>	<u>2.26%</u>	<u>2.49%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	0	0			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	0	0			Book 1, B-14
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	17	17			
8	360.2 Collection Sewers - Force	29		29		
9	361.2 Collection Sewers - Gravity	577		577		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	40	40			
18	370.3 Receiving Wells	34	34			
19	371.3 Pumping Equipment	173	173			
20	389.3 Other Plant & Misc. Equipment	1	1			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	10	10			
24	380.4 Treatment & Disposal	8,805	8,805			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	3	3			
27	389.4 Other Plant & Misc. Equipment	1	1			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	9,690	9,084	606	0	
42	CIAC Amortization	1,874	0	1,874	0	
43	Non Used & Useful Percentage	21%	22%	18%	0%	
44	Non Used & Useful CIAC Amortization	393	0	344	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (f).

FPSC
 Schedule No. 9 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	2,400	191	
3	Contributed Lines	68,300	37,008	
4	Cont. Prpty Other than Lines	0	0	
5	Service Installation Fees	0	0	
6	TOTAL SEWER CIAC	70,700	37,199	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

Company: SSU / Lake / Holiday Haven
 Docket No.: 950485
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (s)
 Page 1 of 1
 Preparer: Bliss

(1)	(2)	(3)	(4)	(5)	
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	90	1.0	90	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	90		90	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	1	1.0	1	
13	3/4"	0	1.5	0	
14	1"	1	2.5	3	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	2		4	
23	Total Number of ERCs	92		94	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

Company: SSU / Lake / Holiday Haven
 Docket No.: 850485
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	94	Sch. 10 (s)
2	Margin Reserve Factor	<u>1.000</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	94	
4	Used & Useful Percentage	78.24%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	120	
6	Future ERCs	26	
7	Projected Average Annual Growth in ERCs	1	Sch. 12 (s)
8	Number of Years to Design Capacity	26.01	
Collection Mains:			
9	1996 ERCs	94	Sch. 10 (s)
10	Margin Reserve Factor	<u>1.000</u>	Note: (a)
11	Current ERC's with Margin Reserve	94	
12	Permitted No. of Lots/ERC's @ 12/31/96	166	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	166	
15	Future ERCs	73	
16	Projected Average Annual Growth in ERCs	1	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>72.5</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Lake / Holiday Haven
 Docket No.: 950495
 Test Year Ended: 12/31/96

FPSC
 Schedule No. 12 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		94	Vol 6, Book 1 Sch F-8
2	1997	0	94	
3	1998	0	94	
4	1999	0	94	
5	2000	0	94	
6	2001	0	94	
7	2002	0	94	
8	2003	0	94	
9	2004	0	94	
10	2005	0	94	
11	2006	0	94	
12	2007	0	94	
13	2008	0	94	
14	2009	0	94	
15	2010	0	94	
16	2011	0	94	
17	2012	0	94	
18	2013	0	94	
19	2014	0	94	
20	2015	0	94	
21	2016	0	94	
22	2017	0	94	
23	2018	0	94	
24	2019	0	94	
25	2020	0	94	
26	2021	0	94	
27	2022	0	94	
28	2023	0	94	
29	2024	0	94	
30	2025	0	94	
31	2026	0	94	
32	2027	0	94	
33	2028	0	94	
34	2029	0	94	
35	2030	0	94	
36	2031	0	94	
37	2032	0	94	
38	2033	0	94	
39	2034	0	94	
40	2035	0	94	
41	2036	0	94	

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Lake / Holiday Haven
Docket No.: 950485
Test Year Ended: 12/31/96
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (a)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Lake / Holiday Haven
Docket No.: 950485
Test Year Ended: 12/31/96
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by
a registered professional engineer showing the cost, by
Uniform System of Accounting account numbers, and
capacity of proposed plant expansion

FPSC
Schedule No. 16 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Lake / Holiday Haven
Docket No.: 950495
Test Year Ended: 12/31/86
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropriate.
4	

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	N/A	\$1,586.73	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$18.67	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$1,181.16	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$16.48	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	\$350.00	\$170.00	Sch. 5 (s)
8	Per Connection - 6"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$350.00	\$2,937.89	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

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

FPSC
 Schedule No. 2 (s)
 Page 1 of 1
 Preparer: Blies

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$279,315	\$203,961	\$316	\$483,592	Sch. 6 (s) p 1
2	Land	\$1,021			\$1,021	Sch. 6 (s) p 1
3	Depreciable Assets	\$278,294	\$203,961	\$316	\$482,571	
4	Accumulated Depreciation to Date	\$52,917	\$44,301	\$58	\$97,276	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$312,462	\$197,689	\$58	\$510,209	
6	Net Plant at Design Capacity	(\$33,147)	\$6,272	\$258	(\$26,617)	
7	Transmission & Distribution / Collection Lines		\$203,961		\$203,961	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		42.18%	
9	CIAC to Date	\$81	\$164,700	\$0	\$164,781	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$4,117	\$20,808	\$0	\$24,725	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$4,193	\$144,470	\$0	\$148,663	
12	Future Customers (ERC) to be Connected	11	17	0	14	Sch. 11 (s)
13	Composite Depreciation Rate	4.97%	2.59%		3.97%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	ACTUAL COST	\$0.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	-60.56%	
16	Requested Service Availability Charge Per ERC	\$1,586.73	\$1,181.16	\$170.00	\$2,937.69	Sch. 1 (s)
17	Level of CIAC at Design Capacity	-16.26%	526.71%	N/A	-143.47%	
18	Minimum Service Availability Charge Per ERC				(\$3,640.03)	
19	Level of CIAC at Design Capacity				42.18%	
20	Maximum Service Availability Charge Per ERC				(\$4,803.05)	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	131	135	117	133	Sch. 11 (s)
23	Current No. of Customers	120	118	117	117	Sch. 11 (s)
24	Annual Growth	1	1	N/A	1	Sch. 11 (s)
25	Calculation of Z	5	7	N/A	6	
26	Number of Years to Design Capacity	18.78	29.01	N/A	23.09	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

Company: SSU / Volusia / Jungle Den
Docket No.: 850495
Test Year Ended: 12/31/96
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (e)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$279,315	Sch. 6 (e) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$52,917)</u>	Sch. 7 (e)
3	Net Plant In Service	\$226,398	
4	Used & Useful %	<u>91.42%</u>	Sch. 6 (e) p 2
5	Net Plant - Used & Useful	\$206,965	
6	1996 ERCs	117	Sch. 10 (e)
7	5 Year Margin Reserve additional ERCs	3	Sch. 12 (e)
8	Total ERCs	<u>120</u>	
9	Net Plant Per ERC	\$1,725	
10	Less: Utility Investment 8.00%	<u>(\$138)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$1,587</u>	
12	Proposed Plant Capacity Fee Per Gallon (85 Gallons Per ERC)	<u>\$18.67</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption in Gallons	3,622,739	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	117	Sch. 10 (e)
15	Consumption Per ERC	30,964	
16	Divide by 365 Days	<u>85</u>	
17	Gallons Per Day Per ERC	<u>85</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$203,961	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$44,301)</u>	Sch. 7 (s)
3	Net Plant In Service - Mains	\$159,660	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$159,660	
6	1996 ERCs	117	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	1	
6	Total ERCs	<u>118</u>	
7	Net Plant Per ERC - Mains	\$1,358	
8	Less: Utility Investment	13.00% <u>(\$178)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$1,181</u>	
10	Proposed Main Extension Fee Per Foot (64 feet per lot)	<u>\$18.46</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	7,530	Annual Report
12	B. Number of Lots	117	Sch. 11 (s)
13	C. Feet per Lot (A/B)	64	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

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

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	Descriptions	Unit	(4)	
			4"	6"
SERVICE INSTALLATIONS - Account 363				
1	Direct Labor (2 persons x 4 hours)	8	0.00	0.00
2	Materials			
	a. Wye	1	7.42	14.31
3	b. 50' Sewer pipe SDR35	50	29.68	67.50
4	c. 45 degree elbow	2	5.30	9.54
5	A & G Overhead Rate (16.76%)		7.11	15.31
6	Open Cut Permit (if required)		At Cost	At Cost
7	Total		<u>\$49.51</u>	<u>\$106.66</u>
8	Proposed Service Installation - Unpaved		\$170.00	\$227.00
9	All larger size service installations are at cost.			

SERVICE INSTALLATIONS - Account 363

Line No.	Descriptions	Unit	(4)	
			4"	6"
10	Direct Labor (3 persons x 8 hours)	24	0.00	0.00
11	Materials			
	a. Wye	1	7.42	14.31
12	b. 50' Sewer pipe SDR35	50	29.68	67.50
13	c. 45 degree elbow	2	5.30	9.54
14	A & G Overhead Rate (16.76%)		7.11	15.31
15	Open Cut Permit (if required)		At Cost	At Cost
16	Pavement Repair		137.00	137.00
17	Total		<u>\$186.51</u>	<u>\$243.66</u>
18	Proposed Service Installation - Paved		\$548.00	\$605.00
19	All larger size service installations are at cost.			

UNIT PRICES

Line No.	Descriptions	Unit	(4)	
			4"	6"
20	Direct Labor	Hour	\$0.00	\$0.00
Material for Wastewater Tapping				
21	1. Sewer pipe SDR 35	Foot	\$0.59	\$1.35
22	2. Wye (8 X 4) or (8 X 6)	Each	\$7.42	\$14.31
23	3. 45 degree Elbow	Each	\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), limerock (\$17/yd),
 asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (a) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	208	208			MFR Vol. 3, Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	27	27			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	1,021	1,021			
7	354.2 Structures & Improvements	929	929			
8	360.2 Collection Sewers - Force	68,467		68,467		
9	361.2 Collection Sewers - Gravity	135,494		135,494		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	316			316	
12	364.2 Flow Measuring Devices	6,228	6,228			
13	365.2 Flow Measuring Installation	2	2			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	5,348	5,348			
18	370.3 Receiving Wells	5,170	5,170			
19	371.3 Pumping Equipment	29,622	29,622			
20	389.3 Other Plant & Misc. Equipment	43	43			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	118,526	118,526			
23	354.4 Structures & Improvements	28,211	28,211			
24	380.4 Treatment & Disposal	33,983	33,983			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	39,720	39,720			
27	389.4 Other Plant & Misc. Equipment	10,277	10,277			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	331				
30	354.5 Structures & Improvements	3,378				
31	390.5 Office Furniture & Equipment	2,088				
32	390.51 Computer Equipment	5,557				
33	391.5 Transportation Equipment	3,206				
34	392.5 Stores Equipment	30				
35	393.5 Tools, Shop & Garage Equipment	1,164				
36	394.5 Laboratory Equipment	1,055				
37	395.5 Power Operated Equipment	1,333				
38	396.5 Communication Equipment	605				
39	397.5 Miscellaneous Equipment	272				
40	398.5 Other Tangible Plant	512				
41	Subtotal	503,122	279,315	203,961	316	
42	Future Costs / CWIP	0	0	0	0	
43	Total	503,122	279,315	203,961	316	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 6 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	0	0			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	0	0			Book 1, A-6
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	7,189	7,189			
24	380.4 Treatment & Disposal	4,946	4,946			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	9,453	9,453			
27	389.4 Other Plant & Misc. Equipment	2,387	2,387			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	23,975	23,975	0	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	23,975	23,975	0	0	
44	Total Net Plant	503,122	279,315	203,961	316	
45	Used & Useful Percentage	95%	91%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / Volusia / Jungle Den
 Docket No.: 850495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchise	26	26			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	9	9			Book 1, A-10
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	530	530			
8	360.2 Collection Sewers - Force	14,219		14,219		
9	361.2 Collection Sewers - Gravity	30,082		30,082		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	58			58	
12	364.2 Flow Measuring Devices	3,952	3,952			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	771	771			
18	370.3 Receiving Wells	2,792	2,792			
19	371.3 Pumping Equipment	9,013	9,013			
20	389.3 Other Plant & Misc. Equipment	12	12			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	5,308	5,308			
24	380.4 Treatment & Disposal	18,226	18,226			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	9,605	9,605			
27	389.4 Other Plant & Misc. Equipment	2,673	2,673			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	796				
31	390.5 Office Furniture & Equipment	1,032				
32	390.51 Computer Equipment	2,722				
33	391.5 Transportation Equipment	2,572				
34	392.5 Stores Equipment	11				
35	393.5 Tools, Shop & Garage Equipment	625				
36	394.5 Laboratory Equipment	188				
37	395.5 Power Operated Equipment	1,125				
38	396.5 Communication Equipment	313				
39	397.5 Miscellaneous Equipment	77				
40	398.5 Other Tangible Plant	362				
41	Total	107,099	52,917	44,301	58	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (a)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchisee	5	5			MFR Vol. 3, Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	2	2			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	29	29			
8	360.2 Collection Sewers - Force	2,280		2,280		
9	361.2 Collection Sewers - Gravity	3,008		3,008		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	8			8	
12	364.2 Flow Measuring Devices	1,246	1,246			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	167	167			
18	370.3 Receiving Wells	172	172			
19	371.3 Pumping Equipment	1,647	1,647			
20	389.3 Other Plant & Misc. Equipment	2	2			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	883	883			
24	380.4 Treatment & Disposal	1,889	1,889			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	1,323	1,323			
27	389.4 Other Plant & Misc. Equipment	571	571			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	84				
31	390.5 Office Furniture & Equipment	139				
32	390.51 Computer Equipment	926				
33	391.5 Transportation Equipment	534				
34	392.5 Stores Equipment	2				
35	393.5 Tools, Shop & Garage Equipment	73				
36	394.5 Laboratory Equipment	70				
37	395.5 Power Operated Equipment	111				
38	396.5 Communication Equipment	60				
39	397.5 Miscellaneous Equipment	18				
40	398.5 Other Tangible Plant	51				
41	Total Depreciation Expense	15,300	7,936	5,288	8	
42	1996 Average Depreciable Plant less Land	383,244	159,768	203,961	318	
43	Composite Depreciation Rate	3.99%	4.97%	2.59%	2.53%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	0	0			
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	381.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	277	277			
24	380.4 Treatment & Disposal	593	593			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	415	415			
27	389.4 Other Plant & Misc. Equipment	179	179			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	1,464	1,464	0	0	
42	CIAC Amortization	4,912	4	4,908	0	
43	Non Used & Useful Percentage	5%	8%	0%	0%	
44	Non Used & Useful CIAC Amortization	234	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (f).

FPSC
 Schedule No. 9 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	81	4,117	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	0	0	
3	Contributed Lines	164,700	20,608	
4	Cont. Prpty Other than Lines	-27,900	11,110	
5	Service Installation Fees	0	0	
6	TOTAL SEWER CIAC	136,881	35,835	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	117	1.0	117	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	117		117	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	Total Number of ERCs	117		117	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

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

Explanation: Rule 25-30.565 (4) (h) (I) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	117	Sch. 10 (s)
2	Margin Reserve Factor	<u>1.025</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	120	
4	Used & Useful Percentage	91.42%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	131	
6	Future ERCs	11	
7	Projected Average Annual Growth in ERCs	1	Sch. 12 (s)
8	Number of Years to Design Capacity	18.78	
Collection Mains:			
9	1996 ERCs	117	Sch. 10 (s)
10	Margin Reserve Factor	<u>1.005</u>	Note: (a)
11	Current ERC's with Margin Reserve	118	
12	Permitted No. of Lots/ERC's @ 12/31/96	135	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	135	
15	Future ERCs	17	
16	Projected Average Annual Growth in ERCs	1	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>29.006791</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-6.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Volusia / Jungle Den
 Docket No.: 950495
 Test Year Ended: 12/31/96

FPSC
 Schedule No. 12 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		117	
2	1997	1	118	Vol 6, Book 1
3	1998	1	118	Sch F-8
4	1999	1	119	
5	2000	1	119	
6	2001	1	120	
7	2002	1	121	
8	2003	1	121	
9	2004	1	122	
10	2005	1	122	
11	2006	1	123	
12	2007	1	124	
13	2008	1	124	
14	2009	1	125	
15	2010	1	125	
16	2011	1	126	
17	2012	1	127	
18	2013	1	127	
19	2014	1	128	
20	2015	1	128	
21	2016	1	129	
22	2017	1	130	
23	2018	1	130	
24	2019	1	131	
25	2020	1	131	
26	2021	1	132	
27	2022	1	133	
28	2023	1	133	
29	2024	1	134	
30	2025	1	134	
31	2026	1	135	
32	2027	1	136	

SCHEDULE OF DEVELOPER AGREEMENTS

Company: SSU / Volusia / Jungle Den
Docket No.: 950495
Test Year Ended: 12/31/96
Historical Projected

Explanation: Rule 25-30.565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Volusia / Jungle Den
Docket No.: 950495
Test Year Ended: 12/31/96
Historical Projected

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1:
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

Company: SSU / Volusia / Jungle Den
Docket No.: 950495
Test Year Ended: 12/31/98
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (s)
Page 1 of 1
Preparer: Bias

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

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

Explanation: Rule 25-30.565 (4) (a) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion

FPSC
Schedule No. 16 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropriate.
4	

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	N/A	\$677.30	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$4.06	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	N/A	\$540.95	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$8.32	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	N/A	\$170.00	Sch. 5 (s)
6	Per Connection - 6"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$0.00	\$1,388.25	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$7,760,746	\$7,512,080	\$941,673	\$16,214,499	Sch. 6 (s) p 1
2	Land	\$260,562			\$260,562	Sch. 6 (s) p 1
3	Depreciable Assets	\$7,500,184	\$7,512,080	\$941,673	\$15,953,937	
4	Accumulated Depreciation to Date	\$1,681,968	\$2,209,395	\$303,945	\$4,395,308	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$2,279,309	\$2,209,395	\$303,945	\$4,792,649	
6	Net Plant at Design Capacity	\$5,481,437	\$5,302,685	\$637,728	\$11,421,951	
7	Transmission & Distribution / Collection Lines		\$7,512,080		\$7,512,080	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		46.33%	
9	CIAC to Date	\$3,434,085	\$1,006,288	\$33,804	\$4,474,177	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$1,736,205	\$65,108	\$2,413	\$1,803,726	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$1,918,134	\$65,108	\$2,413	\$1,985,655	
12	Future Customers (ERC) to be Connected	174	0	0	89	Sch. 11 (s)
13	Composite Depreciation Rate	4.74%	2.28%		3.53%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	ACTUAL COST	\$0.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	21.79%	
16	Requested Service Availability Charge Per ERC	\$677.30	\$540.95	\$170.00	\$1,388.25	Sch. 1 (s)
17	Level of CIAC at Design Capacity	29.75%	17.75%	N/A	22.86%	
18	Minimum Service Availability Charge Per ERC				\$31,652.41	
19	Level of CIAC at Design Capacity				46.33%	
20	Maximum Service Availability Charge Per ERC				\$68,629.54	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	8,652	5,270	7,669	6,989	Sch. 11 (s)
23	Current No. of Customers	8,478	7,830	7,669	7,669	Sch. 11 (s)
24	Annual Growth	156	156	N/A	156	Sch. 11 (s)
25	Calculation of Z	5	0	N/A	0	
26	Number of Years to Design Capacity	1.12	0.00	N/A	0.57	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$7,760,746	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$1,881,968)</u>	Sch. 7 (s)
3	Net Plant In Service	\$5,878,778	
4	Used & Useful %	<u>97.99%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$5,760,360	
6	1998 ERCs	7,669	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	156	Sch. 12 (s)
8	Total ERCs	<u>7,825</u>	
9	Net Plant Per ERC	\$736	
10	Less: Utility Investment 8.00%	<u>(\$59)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$677</u>	
12	Proposed Plant Capacity Fee Per Gallon (167 Gallons Per ERC)	<u>\$4.06</u>	
	Calculation of Gallons Per ERC:		
13	Total Consumption in Gallons	466,960,818	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	7,669	Sch. 10 (s)
15	Consumption Per ERC	60,893	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>167</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (e) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$7,512,080	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$2,209,395)</u>	Sch. 7 (s)
3	Net Plant In Service - Mains	\$5,302,685	
4	Used & Useful %	<u>91.7%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$4,865,161	
6	1996 ERCs	7,869	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	156	
6	Total ERCs	<u>7,825</u>	
7	Net Plant Per ERC - Mains	\$622	
8	Less: Utility Investment	13.00% <u>(\$81)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$541</u>	
10	Proposed Main Extension Fee Per Foot (65 feet per lot)	<u>\$8.32</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	497,271	Annual Report
12	B. Number of Lots	7,669	Sch. 11 (s)
13	C. Feet per Lot (A/B)	65	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

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

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	Descriptions	Unit	(1)	(2)	(3)	(4)
					4"	6"

SERVICE INSTALLATIONS - Account 363

1	Direct Labor (2 persons x 4 hours)	8		0.00	0.00	
2	Materials					
	a. Wye	1		7.42	14.31	
3	b. 50' Sewer pipe SDR35	50		29.68	67.50	
4	c. 45 degree elbow	2		5.30	9.54	
5	A & G Overhead Rate (16.76%)			7.11	15.31	
6	Open Cut Permit (if required)			At Cost	At Cost	
7	Total			<u>\$49.51</u>	<u>\$106.66</u>	
8	Proposed Service Installation - Unpaved			\$170.00	\$227.00	
9	All larger size service installations are at cost.					

SERVICE INSTALLATIONS - Account 363

		Unit		4"	6"	
10	Direct Labor (3 persons x 8 hours)	24		0.00	0.00	
11	Materials					
	a. Wye	1		7.42	14.31	
12	b. 50' Sewer pipe SDR35	50		29.68	67.50	
13	c. 45 degree elbow	2		5.30	9.54	
14	A & G Overhead Rate (16.76%)			7.11	15.31	
15	Open Cut Permit (if required)			At Cost	At Cost	
16	Pavement Repair			137.00	137.00	
17	Total			<u>\$186.51</u>	<u>\$243.66</u>	
18	Proposed Service Installation - Paved			\$548.00	\$605.00	
19	All larger size service installations are at cost.					

UNIT PRICES

	Descriptions	Unit		4"	6"
20	Direct Labor	Hour		\$0.00	\$0.00
	Material for Wastewater Tapping				
21	1. Sewer pipe SDR 35	Foot		\$0.59	\$1.35
22	2. Wye (8 X 4) or (8 X 6)	Each		\$7.42	\$14.31
23	3. 45 degree Elbow	Each		\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), limerock (\$17/ycd),
 asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchises	0	0			Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	260,562	260,562			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	422,152		422,152		
9	361.2 Collection Sewers - Gravity	7,089,929		7,089,929		
10	362.2 Special Collecting	1,942	1,942			
11	363.2 Services to Customers	941,673			941,673	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	403,678	403,678			
18	370.3 Receiving Wells	504,575	504,575			
19	371.3 Pumping Equipment	1,291,421	1,291,421			
20	369.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	66,261	66,261			
23	354.4 Structures & Improvements	899,822	899,822			
24	380.4 Treatment & Disposal	3,633,193	3,633,193			
25	381.4 Plant Sewers	586,135	586,135			
26	382.4 Outfall Sewer Lines	89,655	89,655			
27	369.4 Other Plant & Misc. Equipment	23,501	23,501			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	19,396				
30	354.5 Structures & Improvements	197,770				
31	390.5 Office Furniture & Equipment	122,221				
32	390.51 Computer Equipment	325,343				
33	391.5 Transportation Equipment	187,694				
34	392.5 Stores Equipment	1,761				
35	393.5 Tools, Shop & Garage Equipment	68,122				
36	394.5 Laboratory Equipment	61,775				
37	395.5 Power Operated Equipment	78,020				
38	396.5 Communication Equipment	35,400				
39	397.5 Miscellaneous Equipment	15,916				
40	398.5 Other Tangible Plant	29,959				
41	Subtotal	17,357,879	7,760,746	7,512,080	941,673	
42	Future Costs / CWIP	0	0	0	0	
43	Total	17,357,879	7,760,746	7,512,080	941,673	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / Lee / Lehigh
 Docket No.: 950485
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

FPSC
 Schedule No. 6 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchisees	0	0			Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	45,127		45,127		
9	361.2 Collection Sewers - Gravity	574,694		574,694		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	45,842	45,842			
18	370.3 Receiving Wells	34,761	34,761			
19	371.3 Pumping Equipment	75,724	75,724			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	0	0			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	776,148	156,327	619,821	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	776,148	156,327	619,821	0	
44	Total Net Plant	17,357,879	7,760,746	7,512,080	941,673	
45	Used & Useful Percentage	96%	98%	92%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, A-10
3	352.1 Franchises	0	0			
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	36,084		36,064		
9	361.2 Collection Sewers - Gravity	2,173,311		2,173,311		
10	362.2 Special Collecting	49	49			
11	363.2 Services to Customers	303,945			303,945	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	11,488	11,488			
18	370.3 Receiving Wells	207,189	207,189			
19	371.3 Pumping Equipment	389,938	389,938			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	154,491	154,491			
24	380.4 Treatment & Disposal	1,036,236	1,036,236			
25	381.4 Plant Sewers	68,332	68,332			
26	382.4 Outfall Sewer Lines	8,865	8,885			
27	389.4 Other Plant & Misc. Equipment	5,380	5,380			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	46,564				
31	390.5 Office Furniture & Equipment	60,408				
32	390.51 Computer Equipment	159,356				
33	381.5 Transportation Equipment	150,579				
34	392.5 Storage Equipment	646				
35	393.5 Tools, Shop & Garage Equipment	36,597				
36	394.5 Laboratory Equipment	11,023				
37	395.5 Power Operated Equipment	65,868				
38	396.5 Communication Equipment	18,322				
39	397.5 Miscellaneous Equipment	4,533				
40	398.5 Other Tangible Plant	21,182				
41	Total	4,970,406	1,881,968	2,209,395	303,945	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	0	0			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	0	0			Book 1, B-14
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	14,058		14,058		
9	361.2 Collection Sewers - Gravity	157,396		157,396		
10	362.2 Special Collecting	48	48			
11	363.2 Services to Customers	24,766			24,766	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	12,635	12,635			
18	370.3 Receiving Wells	16,802	16,802			
19	371.3 Pumping Equipment	71,803	71,803			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	28,164	28,164			
24	380.4 Treatment & Disposal	202,006	202,006			
25	381.4 Plant Sewers	16,763	16,763			
26	382.4 Outfall Sewer Lines	2,986	2,986			
27	389.4 Other Plant & Misc. Equipment	1,307	1,307			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	4,944				
31	390.5 Office Furniture & Equipment	8,152				
32	390.51 Computer Equipment	54,235				
33	391.5 Transportation Equipment	31,289				
34	392.5 Stores Equipment	98				
35	393.5 Tools, Shop & Garage Equipment	4,258				
36	394.5 Laboratory Equipment	4,120				
37	395.5 Power Operated Equipment	6,499				
38	396.5 Communication Equipment	3,540				
39	397.5 Miscellaneous Equipment	1,062				
40	398.5 Other Tangible Plant	2,996				
41	Total Depreciation Expense	<u>689,928</u>	<u>352,515</u>	<u>171,454</u>	<u>24,766</u>	
42	1996 Average Depreciable Plant less Land	<u>17,011,658</u>	<u>7,433,923</u>	<u>7,512,080</u>	<u>941,673</u>	
43	Composite Depreciation Rate	<u>3.94%</u>	<u>4.74%</u>	<u>2.28%</u>	<u>2.63%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	0	0			
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	1,643		1,643		
9	361.2 Collection Sewers - Gravity	18,398		18,398		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	1,477	1,477			
18	370.3 Receiving Wells	1,964	1,964			
19	371.3 Pumping Equipment	6,031	6,031			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	0	0			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	29,513	9,472	20,041	0	
42	CIAC Amortization	193,960	164,836	28,255	889	
43	Non Used & Useful Percentage	4%	2%	8%	0%	
44	Non Used & Useful CIAC Amortization	8,674	3,320	2,331	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
 Schedule No. 9 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	3,434,085	1,736,205	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	581,668	33,016	
3	Contributed Lines	424,620	32,082	
4	Cont. Prpty Other than Lines	117,537	9,686	
5	Service Installation Fees	33,804	2,413	
6	TOTAL SEWER CIAC	4,591,714	1,813,412	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (s)
 Page 1 of 1
 Preparer: Bliss

(1)	(2)	(3)	(4)	(5)	
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	6,897	1.0	6,897	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	1	2.5	3	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	6,898		6,898	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	183	1.0	183	
13	3/4"	0	1.5	0	
14	1"	42	2.5	105	
15	1 1/2"	22	5.0	110	
16	2"	25	8.0	200	
17	3"	6	16.0	96	
18	4"	1	25.0	25	
19	6"	1	50.0	50	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	280		759	
23	Total Number of ERCs	7,178		7,669	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)
Line No.	Wastewater Treatment Plant / Collection Mains	Amount	Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	7,669	Sch. 10 (s)
2	Margin Reserve Factor	<u>1.106</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	8,478	
4	Used & Useful Percentage	97.99%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	8,652	
6	Future ERCs	174	
7	Projected Average Annual Growth In ERCs	156	Sch. 12 (s)
8	Number of Years to Design Capacity	1.12	
Collection Mains:			
9	1996 ERCs	7,669	Sch. 10 (s)
10	Margin Reserve Factor	<u>1.021</u>	Note: (a)
11	Current ERC's with Margin Reserve	7,830	
12	Permitted No. of Lots/ERC's @ 12/31/96	5,270	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	5,270	
15	Future ERCs	0	
16	Projected Average Annual Growth In ERCs	156	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>0</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Lee / Lehigh
Docket No.: 950495
Test Year Ended: 12/31/96

FPSC
Schedule No. 12 (s)
Page 1 of 1
Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		7,669	Vol 6, Book 1
2	1997	156	7,825	Sch F-8

SCHEDULE OF DEVELOPER AGREEMENTS

Company: SSU / Lee / Lehigh
Docket No.: 950485
Test Year Ended: 12/31/96
Historical Projected

Explanation: Rule 25-30,565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (e)
Page 1 of 1
Preparer: Blies

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

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

Explanation: Rule 25-30.565 (4) (c) A detailed statement by
a registered professional engineer showing the cost, by
Uniform System of Accounting account numbers, and
capacity of proposed plant expansion

FPSC
Schedule No. 16 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1 2	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (g) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (s)
Page 1 of 1
Preparer: Bliss

(1)

**Line
No.**

Water Treatment Plant / Distribution Mains

-
- 1 Please refer to D-Schedules in the minimum filing requirements.
 - 2 Future expansions will be financed through a combination of
 - 3 debt and equity, as appropriate.
 - 4

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	N/A	\$436.65	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$1.43	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$159.72	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$3.90	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	\$350.00	\$170.00	Sch. 5 (s)
6	Per Connection - 6"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$350.00	\$768.37	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$361,820	\$160,177	\$67,960	\$589,957	Sch. 6 (s) p 1
2	Land	\$7,473			\$7,473	Sch. 6 (s) p 1
3	Depreciable Assets	\$354,347	\$160,177	\$67,960	\$582,484	
4	Accumulated Depreciation to Date	\$170,191	\$86,901	\$31,385	\$288,477	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$170,191	\$150,501	\$31,385	\$352,077	
6	Net Plant at Design Capacity	\$191,629	\$9,676	\$36,575	\$237,880	
7	Transmission & Distribution / Collection Lines		\$160,177		\$160,177	Sch. 8 (s)
8	Minimum Level of CIAC		100.00%		27.15%	
9	CIAC to Date	\$112	\$139,438	\$0	\$139,550	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$3	\$77,927	\$0	\$77,930	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$3	\$133,292	\$0	\$133,295	
12	Future Customers (ERC) to be Connected	0	14	0	4	Sch. 11 (s)
13	Composite Depreciation Rate	5.06%	3.30%		4.52%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	ACTUAL COST	\$0.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	2.83%	
16	Requested Service Availability Charge Per ERC	\$436.65	\$159.72	\$170.00	\$766.37	Sch. 1 (s)
17	Level of CIAC at Design Capacity	0.06%	81.81%	N/A	3.88%	
18	Minimum Service Availability Charge Per ERC				\$14,974.95	
19	Level of CIAC at Design Capacity				27.15%	
20	Maximum Service Availability Charge Per ERC				\$44,198.05	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	404	413	398	407	Sch. 11 (s)
23	Current No. of Customers	404	399	398	398	Sch. 11 (s)
24	Annual Growth	1	1	N/A	1	Sch. 11 (s)
25	Calculation of Z	0	3	N/A	0	
26	Number of Years to Design Capacity	0.00	12.05	N/A	3.70	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Plant (Excluding General Plant)	\$381,620	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$170,191)</u>	Sch. 7 (s)
3	Net Plant In Service	\$191,629	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$191,629	
6	1996 ERCs	398	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	6	Sch. 12 (s)
8	Total ERCs	<u>404</u>	
9	Net Plant Per ERC	\$475	
10	Less: Utility Investment 8.00%	<u>(\$38)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$437</u>	
12	Proposed Plant Capacity Fee Per Gallon (305 Gallons Per ERC)	<u>\$1.43</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption in Gallons	44,244,268	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	398	Sch. 10 (s)
15	Consumption Per ERC	111,167	
18	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>305</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$160,177	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$86,901)</u>	Sch. 7 (s)
3	Net Plant in Service - Mains	\$73,276	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$73,276	
6	1996 ERCs	396	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	1	
6	Total ERCs	<u>399</u>	
7	Net Plant Per ERC - Mains	\$184	
8	Less: Utility Investment	13.00% <u>(\$24)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$160</u>	
10	Proposed Main Extension Fee Per Foot (41 feet per lot)	<u>\$3.90</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	16,178	Annual Report
12	B. Number of Lots	398	Sch. 11 (s)
13	C. Feet per Lot (A/B)	41	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

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

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	Descriptions	Unit	(1)	(2)	(3)	(4)
			4"	6"		

SERVICE INSTALLATIONS - Account 363

1	Direct Labor (2 persons x 4 hours)	8	0.00	0.00
2	Materials	1	7.42	14.31
3	a. Wye	50	29.68	67.50
4	b. 50' Sewer pipe SDR35	2	5.30	9.54
5	c. 45 degree elbow		7.11	15.31
6	A & G Overhead Rate (16.76%)			
7	Open Cut Permit (if required)		At Cost	At Cost
	Total		<u>\$49.51</u>	<u>\$106.66</u>
8	Proposed Service Installation - Unpaved		\$170.00	\$227.00
9	All larger size service installations are at cost.			

SERVICE INSTALLATIONS - Account 363

Line No.	Descriptions	Unit	(1)	(2)
			4"	6"
10	Direct Labor (3 persons x 8 hours)	24	0.00	0.00
11	Materials	1	7.42	14.31
12	a. Wye	50	29.68	67.50
13	b. 50' Sewer pipe SDR35	2	5.30	9.54
14	c. 45 degree elbow		7.11	15.31
15	A & G Overhead Rate (16.78%)			
16	Open Cut Permit (if required)		At Cost	At Cost
17	Pavement Repair		137.00	137.00
	Total		<u>\$186.51</u>	<u>\$243.66</u>
18	Proposed Service Installation - Paved		\$648.00	\$605.00
19	All larger size service installations are at cost.			

UNIT PRICES

Line No.	Descriptions	Unit	(1)	(2)
			4"	6"
20	Direct Labor	Hour	\$0.00	\$0.00
	Material for Wastewater Tapping			
21	1. Sewer pipe SDR 35	Foot	\$0.59	\$1.35
22	2. Wye (8 X 4) or (6 X 6)	Each	\$7.42	\$14.31
23	3. 45 degree Elbow	Each	\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), limerock (\$17/yd),
 asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	4,772	4,772			MFR Vol. 3, Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	2,117	2,117			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	7,473	7,473			
7	354.2 Structures & Improvements	727	727			
8	360.2 Collection Sewers - Force	155,316		155,316		
9	381.2 Collection Sewers - Gravity	4,861		4,861		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	67,960			87,960	
12	364.2 Flow Measuring Devices	1,802	1,802			
13	365.2 Flow Measuring Installation	5	5			
14	389.2 Other Plant & Misc. Equipment	76	76			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	17,920	17,920			
18	370.3 Receiving Wells	609	609			
19	371.3 Pumping Equipment	42,456	42,456			
20	389.3 Other Plant & Misc. Equipment	156	156			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	1,116	1,116			
23	354.4 Structures & Improvements	40,914	40,914			
24	380.4 Treatment & Disposal	223,163	223,163			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	18,197	18,197			
27	389.4 Other Plant & Misc. Equipment	316	316			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	1,111				
30	354.5 Structures & Improvements	11,329				
31	390.5 Office Furniture & Equipment	7,001				
32	390.51 Computer Equipment	18,636				
33	391.5 Transportation Equipment	10,751				
34	392.5 Stores Equipment	101				
35	393.5 Tools, Shop & Garage Equipment	3,902				
36	394.5 Laboratory Equipment	3,539				
37	395.5 Power Operated Equipment	4,469				
38	396.5 Communication Equipment	2,028				
39	397.5 Miscellaneous Equipment	912				
40	398.5 Other Tangible Plant	1,716				
41	Subtotal	655,451	361,820	180,177	87,960	
42	Future Costs / CWP	0	0	0	0	
43	Total	655,451	361,820	180,177	87,960	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 6 (a)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, A-6
3	352.1 Franchises	0	0			
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	0	0			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	0	0	0	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	0	0	0	0	
44	Total Net Plant	655,451	361,820	180,177	67,960	
45	Used & Useful Percentage	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, A-10
3	352.1 Franchises	1,526	1,526			
4	389.1 Other Plant & Misc. Equipment	1,672	1,672			
5	COLLECTION PLANT					
6	359.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	456	456			
8	360.2 Collection Sewers - Force	85,925		85,925		
9	361.2 Collection Sewers - Gravity	976		976		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	31,385			31,385	
12	364.2 Flow Measuring Devices	3,238	3,238			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	32	32			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	5,354	5,354			
18	370.3 Receiving Wells	180	160			
19	371.3 Pumping Equipment	15,638	15,638			
20	389.3 Other Plant & Misc. Equipment	89	69			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	12,526	12,526			
24	380.4 Treatment & Disposal	136,929	136,929			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	-7,571	-7,571			
27	389.4 Other Plant & Misc. Equipment	182	162			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	2,666				
31	390.5 Office Furniture & Equipment	3,460				
32	390.51 Computer Equipment	9,126				
33	391.5 Transportation Equipment	8,625				
34	392.5 Stores Equipment	37				
35	393.5 Tools, Shop & Garage Equipment	2,097				
36	394.5 Laboratory Equipment	831				
37	395.5 Power Operated Equipment	3,773				
38	396.5 Communication Equipment	1,050				
39	397.5 Miscellaneous Equipment	260				
40	398.5 Other Tangible Plant	1,214				
41	Total	321,420	170,191	86,901	31,385	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)
		1996 Depreciation Expense	Plant Capacity	Main Extension	Service Installation	Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, B-14
3	352.1 Franchises	119	119			
4	389.1 Other Plant & Misc. Equipment	118	118			
5	COLLECTION PLANT					
8	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	23	23			
8	360.2 Collection Sewers - Force	5,172		5,172		
9	361.2 Collection Sewers - Gravity	108		108		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	1,787			1,787	
12	364.2 Flow Measuring Devices	360	360			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	4	4			
15	SYSTEM PUMPING PLANT					
18	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	561	561			
16	370.3 Receiving Wells	20	20			
19	371.3 Pumping Equipment	2,361	2,361			
20	389.3 Other Plant & Misc. Equipment	9	9			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	1,281	1,281			
24	380.4 Treatment & Disposal	12,408	12,408			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	606	606			
27	389.4 Other Plant & Misc. Equipment	18	18			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	283				
31	390.5 Office Furniture & Equipment	467				
32	390.51 Computer Equipment	3,107				
33	391.5 Transportation Equipment	1,792				
34	392.5 Stores Equipment	6				
35	393.5 Tools, Shop & Garage Equipment	244				
36	394.5 Laboratory Equipment	236				
37	395.5 Power Operated Equipment	372				
38	396.5 Communication Equipment	203				
39	397.5 Miscellaneous Equipment	61				
40	398.5 Other Tangible Plant	172				
41	Total Depreciation Expense	<u>31,898</u>	<u>17,888</u>	<u>5,280</u>	<u>1,787</u>	
42	1996 Average Depreciable Plant less Land	<u>645,751</u>	<u>353,231</u>	<u>160,177</u>	<u>67,960</u>	
43	Composite Depreciation Rate	<u>4.94%</u>	<u>5.06%</u>	<u>3.30%</u>	<u>2.63%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	0	0			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	0	0			Book 1, B-14
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	369.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	360.4 Treatment & Disposal	0	0			
25	361.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	0	0	0	0	
42	CIAC Amortization	5,193	6	5,187	0	
43	Non Used & Useful Percentage	0%	0%	0%	0%	
44	Non Used & Useful CIAC Amortization	0	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
 Schedule No. 9 (a)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	112	3	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	139,438	77,927	
3	Contributed Lines	0	0	
4	Cont. Prpty Other than Lines	0	0	
5	Service Installation Fees	0	0	
6	TOTAL SEWER CIAC	139,550	77,930	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (s)
 Page 1 of 1
 Preparer: Bliss

(1)	(2)	(3)	(4)	(5)	
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	390	1.0	390	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	60.0	0	
10	10"	0	115.0	0	
11	Subtotal	390		390	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	1	6.0	8	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	60.0	0	
21	10"	0	115.0	0	
22	Subtotal	1		8	
23	Total Number of ERCs	391		398	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	398	Sch. 10 (s)
2	Margin Reserve Factor	<u>1.014</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	404	
4	Used & Useful Percentage	100.00%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	404	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	1	Sch. 12 (s)
8	Number of Years to Design Capacity	0.00	
Collection Mains:			
9	1996 ERCs	398	Sch. 10 (s)
10	Margin Reserve Factor	<u>1.003</u>	Note: (a)
11	Current ERC's with Margin Reserve	399	
12	Permitted No. of Lots/ERC's @ 12/31/96	413	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	413	
15	Future ERCs	14	
16	Projected Average Annual Growth in ERCs	1	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>12.045484</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Martin / Lellani Heights
Docket No.: 950495
Test Year Ended: 12/31/96

FPSC
Schedule No. 12 (a)
Page 1 of 1
Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		396	
2	1997	1	399	Vol 6, Book 1
3	1998	1	400	Sch F-6
4	1999	1	401	
5	2000	1	403	
6	2001	1	404	
7	2002	1	405	
8	2003	1	406	
9	2004	1	407	
10	2005	1	408	
11	2006	1	410	
12	2007	1	411	
13	2008	1	412	
14	2009	1	413	
15	2010	1	414	

SCHEDULE OF DEVELOPER AGREEMENTS

Company: SSU / Martin / Leilani Heights

Docket No.: 950495

Test Year Ended: 12/31/96

Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC

Schedule No. 13 (a)

Page 1 of 1

Preparer: Bliss

(1)

<u>Line No.</u>	<u>Description</u>
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Martin / Lellani Heights
Docket No.: 950495
Test Year Ended: 12/31/96
Historical Projected

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and deac. of the property.

FPSC
Schedule No. 14 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

Company: SSU / Martin / Leilani Heights
Docket No.: 950495
Test Year Ended: 12/31/96
Historical Projected

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

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

Explanation: Rule 25-30.565 (4) (c) A detailed statement by
a registered professional engineer showing the cost, by
Uniform System of Accounting account numbers, and
capacity of proposed plant expansion

FPSC
Schedule No. 15 (a)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (a)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (s)
Page 1 of 1
Preparer: Bliss

(1)

**Line
No.**

Water Treatment Plant / Distribution Mains

-
- 1 Please refer to D-Schedules in the minimum filing requirements.
 - 2 Future expansions will be financed through a combination of
 - 3 debt and equity, as appropriate.
 - 4

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	\$180.00	\$186.32	Sch 3 (s)
2	Per Gallon - Residential	N/A	\$2.24	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$177.48	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$2.62	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	\$350.00	\$170.00	Sch. 5 (s)
6	Per Connection - 8"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$510.00	\$533.80	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$117,208	\$139,341	\$11,837	\$268,385	Sch. 6 (s) p 1
2	Land	\$2,200			\$2,200	Sch. 6 (s) p 1
3	Depreciable Assets	\$115,008	\$139,341	\$11,837	\$266,185	
4	Accumulated Depreciation to Date	\$58,804	\$83,375	\$2,352	\$144,531	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$115,008	\$139,341	\$2,352	\$256,701	
6	Net Plant at Design Capacity	\$2,200	\$0	\$9,485	\$11,685	
7	Transmission & Distribution / Collection Lines		\$139,341		\$139,341	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		51.92%	
9	CIAC to Date	\$640	\$196,841	\$640	\$198,121	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$36	\$104,625	\$15	\$104,676	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$778	\$430,718	\$15	\$431,511	
12	Future Customers (ERC) to be Connected	48	153	0	105	Sch. 11 (s)
13	Composite Depreciation Rate	4.95%	2.22%		3.46%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	\$160.00	N/A	ACTUAL COST	\$160.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	139.87%	N/A	N/A	-1981.31%	
16	Requested Service Availability Charge Per ERC	\$186.32	\$177.48	\$170.00	\$533.80	Sch. 1 (s)
17	Level of CIAC at Design Capacity	183.91%	100.00%	N/A	-1943.64%	
18	Minimum Service Availability Charge Per ERC				\$20,335.40	
19	Level of CIAC at Design Capacity				51.92%	
20	Maximum Service Availability Charge Per ERC				\$20,564.43	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	288	385	230	341	Sch. 11 (s)
23	Current No. of Customers	240	232	230	230	Sch. 11 (s)
24	Annual Growth	2	2	N/A	2	Sch. 11 (s)
25	Calculation of Z	28	127	N/A	93	
26	Number of Years to Design Capacity	23.48	74.63	N/A	51.25	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$117,208	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$58,804)</u>	Sch. 7 (s)
3	Net Plant In Service	\$58,404	
4	Used & Useful %	<u>83.31%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$48,656	
6	1996 ERCs	230	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	10	Sch. 12 (s)
8	Total ERCs	<u>240</u>	
9	Net Plant Per ERC	\$203	
10	Less: Utility Investment 8.00%	<u>(\$16)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$186</u>	
12	Proposed Plant Capacity Fee Per Gallon (83 Gallons Per ERC)	<u>\$2.24</u>	
	Calculation of Gallons Per ERC		
13	Total Consumption in Gallons	7,006,633	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	230	Sch. 10 (s)
15	Consumption Per ERC	30,464	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>83</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (e) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$139,341	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$83,375)</u>	Sch. 7 (s)
3	Net Plant In Service - Mains	\$55,966	
4	Used & Useful %	<u>84.6%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$47,339	
6	1996 ERCs	230	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	2	
6	Total ERCs	<u>232</u>	
7	Net Plant Per ERC - Mains	\$204	
8	Less: Utility Investment	13.00% <u>(\$27)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$177</u>	
10	Proposed Main Extension Fee Per Foot (63 feet per lot)	<u>\$2.82</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	14,460	Annual Report
12	B. Number of Lots	230	Sch. 11 (s)
13	C. Feet per Lot (A/B)	63	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

Company: SSU / Highlands / Leisure Lakes
 Docket No.: 950485
 Test Year Ended: Test Year Ended: 12/31/86
 Historical [] Projected [X]

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	Descriptions	Unit	(1)	(2)	(3)	(4)
					4"	6"

SERVICE INSTALLATIONS - Account 363

1	Direct Labor (2 persons x 4 hours)	B		0.00		0.00
2	Materials					
	a. Wye	1		7.42		14.31
3	b. 50" Sewer pipe SDR35	50		29.68		67.50
4	c. 45 degree elbow	2		5.30		9.54
5	A & G Overhead Rate (16.76%)			7.11		15.31
6	Open Cut Permit (if required)			At Cost		At Cost
7	Total			<u>\$49.51</u>		<u>\$106.66</u>
8	Proposed Service Installation - Unpaved			\$170.00		\$227.00
9	All larger size service installations are at cost.					

SERVICE INSTALLATIONS - Account 363

Line No.	Descriptions	Unit	(1)	(2)	(3)	(4)
					4"	6"
10	Direct Labor (3 persons x 8 hours)	24		0.00		0.00
11	Materials					
	a. Wye	1		7.42		14.31
12	b. 50" Sewer pipe SDR35	50		29.68		67.50
13	c. 45 degree elbow	2		5.30		9.54
14	A & G Overhead Rate (16.76%)			7.11		15.31
15	Open Cut Permit (if required)			At Cost		At Cost
16	Pavement Repair			137.00		137.00
17	Total			<u>\$186.51</u>		<u>\$243.66</u>
18	Proposed Service Installation - Paved			\$548.00		\$605.00
19	All larger size service installations are at cost.					

UNIT PRICES

Line No.	Descriptions	Unit	(1)	(2)	(3)	(4)
					4"	6"
20	Direct Labor	Hour		\$0.00		\$0.00
	Material for Wastewater Tapping					
21	1. Sewer pipe SDR 35	Foot		\$0.59		\$1.35
22	2. Wye (8 X 4) or (8 X 6)	Each		\$7.42		\$14.31
23	3. 45 degree Elbow	Each		\$2.65		\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), limerock (\$17/yard),
 asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (e)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	298	298			MFR Vol. 3, Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	2,200	2,200			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	139,341		139,341		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	11,837			11,837	
12	364.2 Flow Measuring Devices	4,607	4,607			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	59,644	59,644			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	8	8			
23	354.4 Structures & Improvements	429	429			
24	360.4 Treatment & Disposal	49,088	49,088			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	934	934			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	654				
30	354.5 Structures & Improvements	6,669				
31	390.5 Office Furniture & Equipment	4,121				
32	390.51 Computer Equipment	10,971				
33	391.5 Transportation Equipment	6,329				
34	392.5 Stores Equipment	59				
35	393.5 Tools, Shop & Garage Equipment	2,297				
36	394.5 Laboratory Equipment	2,083				
37	395.5 Power Operated Equipment	2,631				
38	396.5 Communication Equipment	1,194				
39	397.5 Miscellaneous Equipment	537				
40	398.5 Other Tangible Plant	1,010				
41	Subtotal	306,941	117,208	139,341	11,837	
42	Future Costs / CWIP	0	0	0	0	
43	Total	306,941	117,208	139,341	11,837	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 6 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, A-5
3	352.1 Franchisees	0	0			
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	-5,717		-5,717		
9	361.2 Collection Sewers - Gravity	27,195		27,195		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	9,163	9,163			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	-129	-129			
24	380.4 Treatment & Disposal	10,393	10,393			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	136	136			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	41,041	19,563	21,478	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	41,041	19,563	21,478	0	
44	Total Net Plant	306,941	117,208	139,341	11,837	
45	Used & Useful Percentage	87%	83%	85%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account No. and Name	1991 Average Acc. Dep	Plant Capacity	Main Extension	Service Installation	Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	36	36			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	0	0			Book 1, A-10
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	14,898		14,898		
9	361.2 Collection Sewers - Gravity	68,477		68,477		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	2,352			2,352	
12	364.2 Flow Measuring Devices	4,091	4,091			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	1,620	1,620			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	32,930	32,930			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	805	805			
24	380.4 Treatment & Disposal	18,787	18,787			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	535	535			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	1,571				
31	390.5 Office Furniture & Equipment	2,037				
32	390.51 Computer Equipment	5,374				
33	391.5 Transportation Equipment	5,078				
34	392.5 Stores Equipment	22				
35	393.5 Tools, Shop & Garage Equipment	1,234				
36	394.5 Laboratory Equipment	372				
37	395.5 Power Operated Equipment	2,221				
38	396.5 Communication Equipment	619				
39	397.5 Miscellaneous Equipment	153				
40	398.5 Other Tangible Plant	714				
41	Total	163,825	58,804	83,375	2,352	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchises	7	7			Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	3,093		3,093		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	311			311	
12	364.2 Flow Measuring Devices	921	921			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	1,986	1,986			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	13	13			
24	380.4 Treatment & Disposal	2,729	2,729			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	31	31			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	167				
31	390.5 Office Furniture & Equipment	275				
32	390.51 Computer Equipment	1,829				
33	391.5 Transportation Equipment	1,055				
34	392.5 Stores Equipment	3				
35	393.5 Tools, Shop & Garage Equipment	144				
36	394.5 Laboratory Equipment	139				
37	395.5 Power Operated Equipment	219				
38	396.5 Communication Equipment	119				
39	397.5 Miscellaneous Equipment	36				
40	398.5 Other Tangible Plant	101				
41	Total Depreciation Expense	<u>13,178</u>	<u>5,687</u>	<u>3,093</u>	<u>311</u>	
42	1996 Average Depreciable Plant less Land	<u>304,079</u>	<u>115,000</u>	<u>139,341</u>	<u>11,837</u>	
43	Composite Depreciation Rate	<u>4.33%</u>	<u>4.95%</u>	<u>2.22%</u>	<u>2.63%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / Highlands / Leisure Lakes
 Docket No.: B50495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

FPSC
 Schedule No. 8 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchises	0	0			Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	1,187		1,187		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	681	681			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	4	4			
24	380.4 Treatment & Disposal	936	936			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	11	11			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	2,819	1,632	1,187	0	
42	CIAC Amortization	5,079	43	5,019	17	
43	Non Used & Useful Percentage	13%	17%	15%	0%	
44	Non Used & Useful CIAC Amortization	679	7	774	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (1).

FPSC
 Schedule No. 9 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	640	36	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	196,841	104,625	
3	Contributed Lines	0	0	
4	Cont. Prpty Other than Lines	0	0	
5	Service Installation Fees	640	15	
6	TOTAL SEWER CIAC	198,121	104,676	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (6)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	228	1.0	228	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	228		228	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	2	1.0	2	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	2		2	
23	Total Number of ERCs	230		230	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	230	Sch. 10 (s)
2	Margin Reserve Factor	<u>1.044</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	240	
4	Used & Useful Percentage	83.31%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	288	
6	Future ERCs	48	
7	Projected Average Annual Growth in ERCs	2	Sch. 12 (s)
8	Number of Years to Design Capacity	23.46	
Collection Mains:			
9	1996 ERCs	230	Sch. 10 (s)
10	Margin Reserve Factor	<u>1.009</u>	Note: (a)
11	Current ERC's with Margin Reserve	232	
12	Permitted No. of Lots/ERC's @ 12/31/96	385	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	385	
15	Future ERCs	153	
16	Projected Average Annual Growth in ERCs	2	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>74.631865</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Highlands / Leisure Lakes
 Docket No.: 850495
 Test Year Ended: 12/31/96

FPSC
 Schedule No. 12 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		230	
2	1997	2	232	Vol 6, Book 1
3	1998	2	234	Sch F-8
4	1999	2	236	
5	2000	2	238	
6	2001	2	240	
7	2002	2	242	
8	2003	2	244	
9	2004	2	246	
10	2005	2	248	
11	2006	2	250	
12	2007	2	253	
13	2008	2	255	
14	2009	2	257	
15	2010	2	259	
16	2011	2	261	
17	2012	2	263	
18	2013	2	265	
19	2014	2	267	
20	2015	2	269	
21	2016	2	271	
22	2017	2	273	
23	2018	2	275	
24	2019	2	277	
25	2020	2	279	
26	2021	2	281	
27	2022	2	283	
28	2023	2	285	
29	2024	2	287	
30	2025	2	289	
31	2026	2	291	
32	2027	2	294	
33	2028	2	296	
34	2029	2	298	
35	2030	2	300	
36	2031	2	302	
37	2032	2	304	
38	2033	2	306	
39	2034	2	308	
40	2035	2	310	
41	2036	2	312	

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (e)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

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

Explanation: Rule 25-30.585 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

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

Explanation: Rule 25-30.565 (4) (c) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion

FPSC
Schedule No. 16 (s)
Page 1 of 1
Preparer: Bliss

(1)

<u>Line No.</u>	<u>Description</u>
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950485
Test Year Ended: 12/31/96
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

Company: SSU / Highlands / Leisure Lakes
Docket No.: 950485
Test Year Ended: 12/31/96
Historical Projected

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (s)
Page 1 of 1
Preparer: Bliss

(1)

**Line
No.**

Water Treatment Plant / Distribution Mains

-
- 1 Please refer to D-Schedules in the minimum filing requirements.
 - 2 Future expansions will be financed through a combination of
 - 3 debt and equity, as appropriate.
 - 4

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

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

FPSC
 Schedule No. 1 (s)
 Page 1 of 1
 Preparer: Bias

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	\$462.00	\$2,245.93	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$4.56	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	\$150.00	\$308.92	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$14.71	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	N/A	\$170.00	Sch. 5 (s)
6	Per Connection - 8"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$612.00	\$2,724.85	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$19,525,506	\$2,799,299	\$282,225	\$22,607,030	Sch. 6 (s) p 1
2	Land	\$3,479			\$3,479	Sch. 6 (s) p 1
3	Depreciable Assets	\$19,522,027	\$2,799,299	\$282,225	\$22,603,551	
4	Accumulated Depreciation to Date	\$5,937,123	\$987,042	\$102,513	\$7,026,678	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$19,522,027	\$987,042	\$102,513	\$20,611,582	
6	Net Plant at Design Capacity	\$3,479	\$1,812,257	\$179,712	\$1,995,448	
7	Transmission & Distribution / Collection Lines		\$2,799,299		\$2,799,299	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		12.38%	
9	CIAC to Date	\$3,196,882	\$1,117,007	\$51,730	\$4,365,619	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$1,452,301	\$328,739	\$9,675	\$1,790,715	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$5,955,210	\$328,739	\$9,675	\$6,293,624	
12	Future Customers (ERC) to be Connected	468	0	0	410	Sch. 11 (s)
13	Composite Depreciation Rate	4.81%	2.36%		4.50%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	\$462.00	\$150.00	ACTUAL COST	\$612.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	-77458.19%	43.50%	N/A	-84.06%	
16	Requested Service Availability Charge Per ERC	\$2,245.93	\$308.92	\$170.00	\$2,724.85	Sch. 1 (s)
17	Level of CIAC at Design Capacity	-70403.97%	43.50%	N/A	-40.68%	
18	Minimum Service Availability Charge Per ERC				\$5,309.67	
19	Level of CIAC at Design Capacity				12.38%	
20	Maximum Service Availability Charge Per ERC				\$8,360.18	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	5,637	1,334	5,088	5,088	Sch. 11 (s)
23	Current No. of Customers	5,169	5,104	5,068	5,088	Sch. 11 (s)
24	Annual Growth	16	16	N/A	16	Sch. 11 (s)
25	Calculation of Z	331	0	N/A	0	
26	Number of Years to Design Capacity	29.27	0.00	N/A	25.60	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule
 of how the proposed service availability charge was calculated.

FPSC
 Schedule No. 3 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$19,525,506	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$5,937,123)</u>	Sch. 7 (s)
3	Net Plant In Service	\$13,588,383	
4	Used & Useful %	<u>91.69%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$12,459,420	
6	1996 ERCs	5,088	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	16	Sch. 12 (s)
8	Total ERCs	<u>5,104</u>	
9	Net Plant Per ERC	\$2,441	
10	Less: Utility Investment 8.00%	<u>(\$195)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$2,246</u>	
12	Proposed Plant Capacity Fee Per Gallon (493 Gallons Per ERC)	<u>\$4.56</u>	
	Calculation of Gallons Per ERC		
13	Total Consumption in Gallons	914,600,614	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	5,088	Sch. 10 (s)
15	Consumption Per ERC	179,765	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>493</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (e) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$2,799,299	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$987,042)</u>	Sch. 7 (s)
3	Net Plant In Service - Mains	\$1,812,257	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$1,812,257	
6	1996 ERCs	5,088	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	16	
6	Total ERCs	<u>5,104</u>	
7	Net Plant Per ERC - Mains	\$355	
8	Less: Utility Investment	13.00% <u>(\$46)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$309</u>	
10	Proposed Main Extension Fee Per Foot (21 feet per lot)	<u>\$14.71</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	108,187	Annual Report
12	B. Number of Lots	5,088	Sch. 11 (s)
13	C. Feet per Lot (A/B)	21	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

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

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	Descriptions	Unit	(1)	(2)	(3)	(4)
					4"	6"

SERVICE INSTALLATIONS - Account 363

1	Direct Labor (2 persons x 4 hours)	8		0.00	0.00	
2	Materials					
	a. Wye	1		7.42	14.31	
3	b. 50" Sewer pipe SDR35	50		29.68	67.50	
4	c. 45 degree elbow	2		5.30	9.54	
5	A & G Overhead Rate (16.76%)			7.11	15.31	
6	Open Cut Permit (if required)			At Cost	At Cost	
7	Total			<u>\$49.51</u>	<u>\$106.66</u>	
8	Proposed Service Installation - Unpaved			\$170.00	\$227.00	
9	All larger size service installations are at cost.					

SERVICE INSTALLATIONS - Account 363

Line No.	Descriptions	Unit	(1)	(2)	(3)	(4)
					4"	6"
10	Direct Labor (3 persons x 8 hours)	24		0.00	0.00	
11	Materials					
	a. Wye	1		7.42	14.31	
12	b. 50" Sewer pipe SDR35	50		29.68	67.50	
13	c. 45 degree elbow	2		5.30	9.54	
14	A & G Overhead Rate (16.76%)			7.11	15.31	
15	Open Cut Permit (if required)			At Cost	At Cost	
16	Pavement Repair			137.00	137.00	
17	Total			<u>\$186.51</u>	<u>\$243.66</u>	
18	Proposed Service Installation - Paved			\$548.00	\$605.00	
19	All larger size service installations are at cost.					

UNIT PRICES

Line No.	Descriptions	Unit	(1)	(2)	(3)	(4)
					4"	6"
20	Direct Labor	Hour		\$0.00	\$0.00	
	Material for Wastewater Tapping					
21	1. Sewer pipe SDR 35	Foot		\$0.59	\$1.35	
22	2. Wye (8 X 4) or (8 X 6)	Each		\$7.42	\$14.31	
23	3. 45 degree Elbow	Each		\$2.65	\$4.77	

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), limerock (\$17/yd), asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (e)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	4,844	4,844			MFR Vol. 3, Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	3,478	3,479			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	344,715		344,715		
9	361.2 Collection Sewers - Gravity	2,454,583		2,454,583		
10	362.2 Special Collecting	549	549			
11	363.2 Services to Customers	282,225			282,225	
12	364.2 Flow Measuring Devices	113,330	113,330			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	43,027	43,027			
18	370.3 Receiving Wells	132,277	132,277			
19	371.3 Pumping Equipment	957,455	957,455			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	10,596	10,596			
23	354.4 Structures & Improvements	3,368,891	3,368,891			
24	380.4 Treatment & Disposal	8,964,341	8,964,341			
25	381.4 Plant Sewers	571,960	571,960			
26	382.4 Outfall Sewer Lines	2,729,977	2,729,977			
27	389.4 Other Plant & Misc. Equipment	2,624,679	2,624,679			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	5,484				
30	354.5 Structures & Improvements	55,915				
31	380.5 Office Furniture & Equipment	34,555				
32	380.51 Computer Equipment	91,983				
33	381.5 Transportation Equipment	53,066				
34	382.5 Stores Equipment	498				
35	383.5 Tools, Shop & Garage Equipment	19,260				
36	384.5 Laboratory Equipment	17,466				
37	385.5 Power Operated Equipment	22,058				
38	386.5 Communication Equipment	10,009				
39	387.5 Miscellaneous Equipment	4,500				
40	388.5 Other Tangible Plant	8,470				
41	Subtotal	<u>22,930,294</u>	<u>19,525,506</u>	<u>2,799,299</u>	<u>282,225</u>	
42	Future Costs / CWIP	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
43	Total	<u>22,930,294</u>	<u>19,525,506</u>	<u>2,799,299</u>	<u>282,225</u>	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 6 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchises	0	0			Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	373,461	373,461			
24	380.4 Treatment & Disposal	753,193	753,193			
25	381.4 Plant Sewers	75,528	75,528			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	420,054	420,054			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	1,822,236	1,622,236	0	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	1,822,236	1,622,236	0	0	
44	Total Net Plant	22,930,294	19,525,506	2,789,299	282,225	
45	Used & Useful Percentage	93%	92%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (e)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	2,337	2,337			MFR Vol. 3, Book 1, A-10
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	88,272		88,272		
9	361.2 Collection Sewers - Gravity	898,770		898,770		
10	362.2 Special Collecting	14	14			
11	363.2 Services to Customers	102,513			102,513	
12	364.2 Flow Measuring Devices	197,138	197,138			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	65,772	65,772			
18	370.3 Receiving Wells	28,306	28,306			
19	371.3 Pumping Equipment	565,309	565,309			
20	389.3 Other Plant & Misc. Equipment	24,454	24,454			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	699,408	699,408			
24	380.4 Treatment & Disposal	2,981,873	2,981,873			
25	381.4 Plant Sewers	171,919	171,919			
26	382.4 Outfall Sewer Lines	591,530	591,530			
27	389.4 Other Plant & Misc. Equipment	609,063	609,063			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	13,171				
31	390.5 Office Furniture & Equipment	17,079				
32	390.51 Computer Equipment	45,054				
33	391.5 Transportation Equipment	42,573				
34	392.5 Stores Equipment	183				
35	393.5 Tools, Shop & Garage Equipment	10,347				
36	394.5 Laboratory Equipment	3,116				
37	395.5 Power Operated Equipment	18,623				
38	396.5 Communication Equipment	5,181				
39	397.5 Miscellaneous Equipment	1,281				
40	398.5 Other Tangible Plant	5,988				
41	Total	<u>7,189,274</u>	<u>5,937,123</u>	<u>987,042</u>	<u>102,513</u>	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	124	124			MFR Vol. 3, Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	11,479		11,479		
9	361.2 Collection Sewers - Gravity	54,492		54,492		
10	362.2 Special Collecting	14	14			
11	363.2 Services to Customers	7,423			7,423	
12	364.2 Flow Measuring Devices	22,666	22,666			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	1,347	1,347			
18	370.3 Receiving Wells	4,405	4,405			
19	371.3 Pumping Equipment	53,235	53,235			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	105,446	105,446			
24	380.4 Treatment & Disposal	498,417	498,417			
25	381.4 Plant Sewers	16,356	16,356			
26	382.4 Outfall Sewer Lines	90,908	90,908			
27	389.4 Other Plant & Misc. Equipment	145,932	145,932			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	1,398				
31	390.5 Office Furniture & Equipment	2,305				
32	390.51 Computer Equipment	15,334				
33	391.5 Transportation Equipment	8,846				
34	392.5 Stores Equipment	26				
35	393.5 Tools, Shop & Garage Equipment	1,204				
36	394.5 Laboratory Equipment	1,165				
37	395.5 Power Operated Equipment	1,837				
38	396.5 Communication Equipment	1,001				
39	397.5 Miscellaneous Equipment	300				
40	398.5 Other Tangible Plant	847				
41	Total Depreciation Expense	<u>1,048,511</u>	<u>938,852</u>	<u>65,971</u>	<u>7,423</u>	
42	1996 Average Depreciable Plant less Land	<u>22,910,735</u>	<u>19,511,431</u>	<u>2,799,299</u>	<u>282,225</u>	
43	Composites Depreciation Rate	<u>4.57%</u>	<u>4.81%</u>	<u>2.36%</u>	<u>2.63%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

Company: BSU / Collier / Marco Island
 Docket No.: 950495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

FPSC
 Schedule No. 8 (a)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	0	0			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	0	0			Book 1, B-14
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Walls	0	0			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	14,752	14,752			
24	380.4 Treatment & Disposal	82,751	62,751			
25	381.4 Plant Sewers	3,088	3,088			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	30,412	30,412			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	111,003	111,003	0	0	
42	CIAC Amortization	190,012	153,131	35,521	1,360	
43	Non Used & Useful Percentage	7%	8%	0%	0%	
44	Non Used & Useful CIAC Amortization	13,443	12,723	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
 Schedule No. 9 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	3,196,862	1,452,301	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	256,171	43,615	
3	Contributed Lines	660,636	285,124	
4	Cont. Prpty Other than Lines	-155,334	63,378	
5	Service Installation Fees	51,730	9,675	
6	TOTAL SEWER CIAC	4,210,285	1,854,093	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

Company: SSU / Collier / Marco Island
 Docket No.: 850495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	1,106	1.0	1,106	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	483	2.5	1,208	
4	1 1/2"	2	5.0	10	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	1,591		2,324	
General/MuNI-Family/ & Wholesale:					
12	5/8" x 3/4"	100	1.0	100	
13	3/4"	0	1.5	0	
14	1"	67	2.5	168	
15	1 1/2"	44	5.0	219	
16	2"	64	8.0	511	
17	3"	26	16.0	417	
18	4"	32	25.0	806	
19	6"	5	50.0	233	
20	8"	1	80.0	80	
21	10"	2	115.0	230	
22	Subtotal	341		2,764	
23	Total Number of ERCs	1,932		5,088	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

Company: SSU / Collier / Marco Island
 Docket No.: 850495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (I) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	5,088	Sch. 10 (s)
2	Margin Reserve Factor	<u>1.016</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	5,169	
4	Used & Useful Percentage	91.69%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	5,637	
6	Future ERCs	468	
7	Projected Average Annual Growth in ERCs	16	Sch. 12 (s)
8	Number of Years to Design Capacity	29.27	
Collection Mains:			
9	1996 ERCs	5,088	Sch. 10 (s)
10	Margin Reserve Factor	<u>1.003</u>	Note: (a)
11	Current ERC's with Margin Reserve	5,104	
12	Permitted No. of Lots/ERC's @ 12/31/96	1,334	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	1,334	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	16	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>0</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Collier / Marco Island
Docket No.: 950495
Test Year Ended: 12/31/96

FPSC
Schedule No. 12 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		5,088	Vol 6, Book 1
2	1997	16	5,104	Sch F-8

SCHEDULE OF DEVELOPER AGREEMENTS

Company: SSU / Collier / Marco Island
Docket No.: 950495
Test Year Ended: 12/31/96
Historical Projected

Explanation: Rule 25-30,565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Collier / Marco Island
Docket No.: 050495
Test Year Ended: 12/31/96
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Collier / Marco Island
Docket No.: 850495
Test Year Ended: 12/31/86
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by
a registered professional engineer showing the cost, by
Uniform System of Accounting account numbers, and
capacity of proposed plant expansion

FPSC
Schedule No. 16 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (c) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

Company: SSU / Collier / Marco Island
Docket No.: 950495
Test Year Ended: 12/31/96
Historical Projected

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Water Treatment Plant / Distribution Main
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropriate.
4	

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

Company: SSU / Collier / Marco Shores
 Docket No.: 850495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	\$462.00	\$1,623.37	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$13.99	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	\$150.00	\$402.71	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$8.57	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	\$350.00	\$170.00	Sch. 5 (s)
6	Per Connection - 6"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$962.00	\$2,196.09	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$931,130	\$265,780	\$5,487	\$1,202,397	Sch. 6 (s) p 1
2	Land	\$0			\$0	Sch. 6 (s) p 1
3	Depreciable Assets	\$931,130	\$265,780	\$5,487	\$1,202,397	
4	Accumulated Depreciation to Date	\$268,460	\$98,698	\$833	\$367,991	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$329,257	\$352,602	\$833	\$682,692	
6	Net Plant at Design Capacity	\$601,873	(\$87,022)	\$4,654	\$519,505	
7	Transmission & Distribution / Collection Lines		\$265,780		\$265,780	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		22.10%	
9	CIAC to Date	\$150,767	\$266,703	\$11,340	\$428,810	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$29,639	\$77,744	\$1,697	\$109,080	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$39,483	\$332,730	\$1,697	\$373,910	
12	Future Customers (ERC) to be Connected	13	256	0	67	Sch. 11 (s)
13	Composite Depreciation Rate	4.48%	3.23%		4.20%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	\$462.00	\$150.00	ACTUAL COST	\$612.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	19.42%	52.91%	N/A	17.14%	
16	Requested Service Availability Charge Per ERC	\$1,623.37	\$402.71	\$170.00	\$2,196.09	Sch. 1 (s)
17	Level of CIAC at Design Capacity	21.77%	14.23%	N/A	34.17%	
18	Minimum Service Availability Charge Per ERC				\$1,073.44	
19	Level of CIAC at Design Capacity				22.10%	
20	Maximum Service Availability Charge Per ERC				\$5,995.25	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	375	584	320	421	Sch. 11 (s)
23	Current No. of Customers	362	326	320	320	Sch. 11 (s)
24	Annual Growth	9	9	N/A	9	Sch. 11 (s)
25	Calculation of Z	0	123	N/A	11	
26	Number of Years to Design Capacity	1.46	29.58	N/A	7.70	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule
 of how the proposed service availability charge was calculated.

FPSC
 Schedule No. 3 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$931,130	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$268,460)</u>	Sch. 7 (s)
3	Net Plant In Service	\$682,670	
4	Used & Useful %	<u>96.64%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$640,379	
6	1996 ERCs	320	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	43	Sch. 12 (s)
8	Total ERCs	<u>363</u>	
9	Net Plant Per ERC	\$1,765	
10	Less: Utility Investment 8.00%	<u>(\$141)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$1,623</u>	
12	Proposed Plant Capacity Fee Per Gallon (116 Gallons Per ERC)	<u>\$13.99</u>	
	Calculation of Gallons Per ERC		
13	Total Consumption in Gallons	13,541,934	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	320	Sch. 10 (s)
15	Consumption Per ERC	42,363	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>116</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$265,780	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$98,698)</u>	Sch. 7 (s)
3	Net Plant In Service - Mains	\$167,082	
4	Used & Useful %	<u>91.0%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$151,974	
6	1996 ERCs	320	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	9	
6	Total ERCs	<u>328</u>	
7	Net Plant Per ERC - Mains	\$463	
8	Less: Utility Investment	13.00% <u>(\$60)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$403</u>	
10	Proposed Main Extension Fee Per Foot (47 feet per lot)	<u>\$8.57</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	15,152	Annual Report
12	B. Number of Lots	320	Sch. 11 (s)
13	C. Feet per Lot (A/B)	47	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

Company: SSU / Collier / Marco Shores
 Docket No.: 950495
 Test Year Ended: Test Year Ended: 12/31/96
 Historical Projected

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Descriptions	(2) Unit	(3) 4"	(4) 6"
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SERVICE INSTALLATIONS - Account 363

1	Direct Labor (2 persons x 4 hours)	8	0.00	0.00
2	Materials			
	a. Wye	1	7.42	14.31
3	b. 50' Sewer pipe SDR35	50	29.68	67.50
4	c. 45 degree elbow	2	5.30	9.54
5	A & G Overhead Rate (16.76%)		7.11	15.31
6	Open Cut Permit (if required)		At Cost	At Cost
7	Total		<u>\$49.51</u>	<u>\$106.66</u>
8	Proposed Service Installation - Unpaved		\$170.00	\$227.00
9	All larger size service installations are at cost.			

SERVICE INSTALLATIONS - Account 363

		Unit	4"	6"
10	Direct Labor (3 persons x 8 hours)	24	0.00	0.00
11	Materials			
	a. Wye	1	7.42	14.31
12	b. 50' Sewer pipe SDR35	50	29.68	67.50
13	c. 45 degree elbow	2	5.30	9.54
14	A & G Overhead Rate (16.76%)		7.11	15.31
15	Open Cut Permit (if required)		At Cost	At Cost
16	Pavement Repair		137.00	137.00
17	Total		<u>\$186.51</u>	<u>\$243.66</u>
18	Proposed Service Installation - Paved		\$548.00	\$605.00
19	All larger size service installations are at cost.			

UNIT PRICES

	Descriptions	Unit	4"	6"
20	Direct Labor	Hour	\$0.00	\$0.00
	Material for Wastewater Tapping			
21	1. Sewer pipe SDR 35	Foot	\$0.59	\$1.35
22	2. Wye (8 X 4) or (8 X 6)	Each	\$7.42	\$14.31
23	3. 45 degree Elbow	Each	\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), limerock (\$17/yd),
 asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, A-6
3	352.1 Franchisees	30	30			
4	389.1 Other Plant & Misc. Equipment	176	176			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	242,362		242,362		
9	361.2 Collection Sewers - Gravity	23,418		23,418		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	5,487			5,487	
12	364.2 Flow Measuring Devices	13,475	13,475			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	39,000	39,000			
19	371.3 Pumping Equipment	54,572	54,572			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	203,345	203,345			
23	354.4 Structures & Improvements	283,696	283,696			
24	380.4 Treatment & Disposal	260,205	260,205			
25	381.4 Plant Sewers	73,071	73,071			
26	382.4 Outfall Sewer Lines	2,726	2,726			
27	389.4 Other Plant & Misc. Equipment	833	833			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	723				
30	354.5 Structures & Improvements	7,368				
31	390.5 Office Furniture & Equipment	4,553				
32	390.51 Computer Equipment	12,121				
33	391.5 Transportation Equipment	6,993				
34	392.5 Stores Equipment	66				
35	393.5 Tools, Shop & Garage Equipment	2,539				
36	394.5 Laboratory Equipment	2,301				
37	395.5 Power Operated Equipment	2,907				
38	396.5 Communication Equipment	1,319				
39	397.5 Miscellaneous Equipment	593				
40	398.5 Other Tangible Plant	1,116				
41	Subtotal	1,244,994	931,130	265,780	5,487	
42	Future Costs / CWIP	0	0	0	0	
43	Total	1,244,994	931,130	265,780	5,487	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 6 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, A-6
3	352.1 Franchises	0	0			
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	21,140		21,140		
9	361.2 Collection Sewers - Gravity	2,892		2,892		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	4,637	4,637			
19	371.3 Pumping Equipment	4,114	4,114			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	11,018	11,018			
24	380.4 Treatment & Disposal	8,715	8,715			
25	381.4 Plant Sewers	2,792	2,792			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	45	45			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	55,353	31,321	24,032	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	55,353	31,321	24,032	0	
44	Total Net Plant	1,244,994	931,130	265,780	5,487	
45	Used & Useful Percentage	96%	97%	81%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol: 3, Book 1, A-10
3	352.1 Franchises	5	5			
4	389.1 Other Plant & Misc. Equipment	42	42			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	95,389		95,389		
9	361.2 Collection Sewers - Gravity	3,309		3,309		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	833			833	
12	364.2 Flow Measuring Devices	9,039	9,039			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	6,768	6,768			
19	371.3 Pumping Equipment	25,965	25,965			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	92,465	92,465			
24	380.4 Treatment & Disposal	108,944	108,944			
25	381.4 Plant Sewers	24,608	24,608			
26	382.4 Outfall Sewer Lines	578	578			
27	389.4 Other Plant & Misc. Equipment	46	46			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	1,736				
31	390.5 Office Furniture & Equipment	2,251				
32	390.51 Computer Equipment	5,937				
33	391.5 Transportation Equipment	5,610				
34	392.5 Stores Equipment	24				
35	393.5 Tools, Shop & Garage Equipment	1,364				
36	394.5 Laboratory Equipment	411				
37	395.5 Power Operated Equipment	2,454				
38	396.5 Communication Equipment	683				
39	397.5 Miscellaneous Equipment	169				
40	398.5 Other Tangible Plant	789				
41	Total	389,419	268,460	98,698	833	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchises	1	1			Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	10	10			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	8,071		8,071		
9	361.2 Collection Sewers - Gravity	520		520		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	144			144	
12	364.2 Flow Measuring Devices	2,695	2,695			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Walls	1,299	1,299			
19	371.3 Pumping Equipment	3,034	3,034			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	8,880	8,880			
24	380.4 Treatment & Disposal	14,467	14,467			
25	381.4 Plant Sewers	2,090	2,090			
26	382.4 Outfall Sewer Lines	91	91			
27	389.4 Other Plant & Misc. Equipment	46	46			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	184				
31	390.5 Office Furniture & Equipment	304				
32	390.51 Computer Equipment	2,021				
33	391.5 Transportation Equipment	1,166				
34	392.5 Stores Equipment	4				
35	393.5 Tools, Shop & Garage Equipment	159				
36	394.5 Laboratory Equipment	154				
37	395.5 Power Operated Equipment	242				
38	396.5 Communication Equipment	132				
39	397.5 Miscellaneous Equipment	40				
40	398.5 Other Tangible Plant	112				
41	Total Depreciation Expense	<u>45,866</u>	<u>32,613</u>	<u>8,591</u>	<u>144</u>	
42	1996 Average Depreciable Plant less Land	<u>1,040,926</u>	<u>727,785</u>	<u>265,780</u>	<u>5,487</u>	
43	Composite Depreciation Rate	<u>4.41%</u>	<u>4.48%</u>	<u>3.23%</u>	<u>2.62%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	0	0			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	0	0			Book 1, B-14
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	1,161		1,161		
9	361.2 Collection Sewers - Gravity	75		75		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	187	187			
19	371.3 Pumping Equipment	436	436			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	512	512			
24	360.4 Treatment & Disposal	834	834			
25	381.4 Plant Sewers	120	120			
26	362.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	3	3			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	3,328	2,092	1,236	0	
42	CIAC Amortization	16,622	6,724	9,601	297	
43	Non Used & Useful Percentage	4%	3%	9%	0%	
44	Non Used & Useful CIAC Amortization	739	226	868	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (f).

FPSC
 Schedule No. 9 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	150,767	29,639	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	4,136	1,555	
3	Contributed Lines	262,567	76,189	
4	Cont. Prpty Other than Lines	16,745	6,675	
5	Service Installation Fees	11,340	1,697	
6	TOTAL SEWER CIAC	445,555	115,755	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1999 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	253	1.0	253	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	253		253	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	3	1.0	3	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	1	5.0	5	
16	2"	7	8.0	59	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	11		67	
23	Total Number of ERCs	264		320	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

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

Explanation: Rule 25-30.565 (4) (h) (I) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	320	Sch. 10 (s)
2	Margin Reserve Factor	<u>1,133</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	362	
4	Used & Useful Percentage	96.64%	Sch. 6 (s), p 2
5	Plant Capacity In ERCs	375	
6	Future ERCs	13	
7	Projected Average Annual Growth in ERCs	9	Sch. 12 (s)
8	Number of Years to Design Capacity	1.46	
Collection Mains:			
9	1996 ERCs	320	Sch. 10 (s)
10	Margin Reserve Factor	<u>1,027</u>	Note: (a)
11	Current ERC's with Margin Reserve	328	
12	Permitted No. of Lots/ERC's @ 12/31/96	584	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	584	
15	Future ERCs	256	
16	Projected Average Annual Growth in ERCs	9	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>29,577,893</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Collier / Marco Shores
 Docket No.: 950495
 Test Year Ended: 12/31/96

FPSC
 Schedule No. 12 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)
<u>Line No.</u>	<u>YEAR</u>	<u># New ERC's</u>	<u>Total ERC's</u>	<u>Supporting Schedules</u>
1	1996		320	
2	1997	9	328	Vol 6, Book 1
3	1998	9	337	Sch F-8
4	1999	9	346	
5	2000	9	354	
6	2001	9	363	
7	2002	9	372	
8	2003	9	380	
9	2004	9	389	
10	2005	9	398	
11	2006	9	406	
12	2007	9	415	
13	2008	9	423	
14	2009	9	432	
15	2010	9	441	
16	2011	9	449	
17	2012	9	458	
18	2013	9	467	
19	2014	9	475	
20	2015	9	484	
21	2016	9	493	
22	2017	9	501	
23	2018	9	510	
24	2019	9	519	
25	2020	9	527	
26	2021	9	536	
27	2022	9	545	
28	2023	9	553	
29	2024	9	562	
30	2025	9	571	
31	2026	9	579	
32	2027	9	588	

SCHEDULE OF DEVELOPER AGREEMENTS

Company: SSU / Collier / Marco Shores
Docket No.: 950495
Test Year Ended: 12/31/96
Historical Projected

Explanation: Rule 25-30.565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Collier / Marco Shores
Docket No.: 950495
Test Year Ended: 12/31/86
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

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

Explanation: Rule 25-30.565 (4) (c) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion

FPSC
Schedule No. 16 (a)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1 2	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

Company: SSU / Collier / Marco Shores
Docket No.: 950495
Test Year Ended: 12/31/86
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (s)
Page 1 of 1
Preparer: Bliss

(1)

**Line
No.**

Water Treatment Plant / Distribution Mains

-
- 1 Please refer to D-Schedules in the minimum filing requirements.
 - 2 Future expansions will be financed through a combination of
 - 3 debt and equity, as appropriate.
 - 4

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	\$350.00	\$603.18	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$4.28	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	\$550.00	\$615.24	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$7.69	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	\$150.00	\$170.00	Sch. 5 (s)
6	Per Connection - 6"	\$150.00	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$1,050.00	\$1,388.42	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

Company: SSU / Marion / Marion Oaks
 Docket No.: 850485
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$1,603,087	\$1,577,880	\$313,162	\$3,494,129	Sch. 6 (s) p 1
2	Land	\$3,797			\$3,797	Sch. 6 (s) p 1
3	Depreciable Assets	\$1,599,290	\$1,577,880	\$313,162	\$3,490,332	
4	Accumulated Depreciation to Date	\$536,269	\$422,913	\$93,348	\$1,052,530	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$1,188,521	\$848,131	\$93,348	\$2,130,000	
6	Net Plant at Design Capacity	\$414,567	\$729,749	\$219,814	\$1,364,129	
7	Transmission & Distribution / Collection Lines		\$1,577,880		\$1,577,880	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		45.16%	
9	CIAC to Date	\$139,650	\$145,194	\$27,495	\$312,339	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$42,577	\$33,746	\$5,940	\$82,263	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$99,532	\$72,874	\$5,940	\$178,345	
12	Future Customers (ERC) to be Connected	118	156	0	137	Sch. 11 (s)
13	Composite Depreciation Rate	4.81%	2.40%		3.62%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	\$350.00	\$550.00	ACTUAL COST	\$900.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	17.57%	20.06%	N/A	17.23%	
16	Requested Service Availability Charge Per ERC	\$603.18	\$615.24	\$170.00	\$1,388.42	Sch. 1 (s)
17	Level of CIAC at Design Capacity	23.29%	21.26%	N/A	21.26%	
18	Minimum Service Availability Charge Per ERC				\$4,291.01	
19	Level of CIAC at Design Capacity				45.16%	
20	Maximum Service Availability Charge Per ERC				\$7,914.93	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	1,629	1,610	1,440	1,620	Sch. 11 (s)
23	Current No. of Customers	1,511	1,454	1,440	1,440	Sch. 11 (s)
24	Annual Growth	14	14	N/A	14	Sch. 11 (s)
25	Calculation of Z	24	21	N/A	24	
26	Number of Years to Design Capacity	8.47	11.21	N/A	9.83	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule
 of how the proposed service availability charge was calculated.

FPSC
 Schedule No. 3 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$1,603,087	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$536,269)</u>	Sch. 7 (s)
3	Net Plant In Service	\$1,066,818	
4	Used & Useful %	<u>92.77%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$989,675	
6	1996 ERCs	1,440	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	70	Sch. 12 (s)
8	Total ERCs	<u>1,510</u>	
9	Net Plant Per ERC	\$656	
10	Less: Utility Investment 8.00%	<u>(\$52)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$603</u>	
12	Proposed Plant Capacity Fee Per Gallon (141 Gallons Per ERC)	<u>\$4.28</u>	
	Calculation of Gallons Per ERC		
13	Total Consumption in Gallons	73,911,668	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	1,440	Sch. 10 (s)
15	Consumption Per ERC	51,328	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>141</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (e) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (e)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$1,577,880	Sch. 6 (e) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$422,913)</u>	Sch. 7 (e)
3	Net Plant In Service - Mains	\$1,154,967	
4	Used & Useful %	<u>89.0%</u>	Sch. 6 (e) p 2
5	Net Plant - Used & Useful	\$1,028,156	
6	1996 ERCs	1,440	Sch. 10 (e)
6	1 Year Margin Reserve additional ERCs	14	
6	Total ERCs	<u>1,454</u>	
7	Net Plant Per ERC - Mains	\$707	
8	Less: Utility Investment	13.00% <u>(\$92)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$615</u>	
10	Proposed Main Extension Fee Per Foot (80 feet per lot)	<u>\$7.69</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	114,995	Annual Report
12	B. Number of Lots	1,440	Sch. 11 (e)
13	C. Feet per Lot (A/B)	80	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

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

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	Descriptions	Unit	(1)	(2)	(3)	(4)
					4"	6"
SERVICE INSTALLATIONS - Account 363						
1	Direct Labor (2 persons x 4 hours)	8		0.00		0.00
2	Materials					
3	a. Wye	1		7.42		14.31
4	b. 50' Sewer pipe SDR35	50		29.68		67.50
5	c. 45 degree elbow	2		5.30		9.54
6	A & G Overhead Rate (16.76%)			7.11		15.31
7	Open Cut Permit (if required)			At Cost		At Cost
	Total			<u>\$49.51</u>		<u>\$106.66</u>
8	Proposed Service Installation - Unpaved			\$170.00		\$227.00
9	All larger size service installations are at cost.					

SERVICE INSTALLATIONS - Account 363

Line No.	Descriptions	Unit	(1)	(2)	(3)	(4)
					4"	6"
10	Direct Labor (3 persons x 8 hours)	24		0.00		0.00
11	Materials					
12	a. Wye	1		7.42		14.31
13	b. 50' Sewer pipe SDR35	50		29.68		67.50
14	c. 45 degree elbow	2		5.30		9.54
15	A & G Overhead Rate (16.76%)			7.11		15.31
16	Open Cut Permit (if required)			At Cost		At Cost
17	Pavement Repair			137.00		137.00
	Total			<u>\$186.51</u>		<u>\$243.66</u>
18	Proposed Service Installation - Paved			\$348.00		\$605.00
19	All larger size service installations are at cost.					

UNIT PRICES

Line No.	Descriptions	Unit	(1)	(2)	(3)	(4)
					4"	6"
20	Direct Labor	Hour		\$0.00		\$0.00
Material for Wastewater Tapping						
21	1. Sewer pipe SDR 35	Foot		\$0.59		\$1.35
22	2. Wye (8 X 4) or (8 X 6)	Each		\$7.42		\$14.31
23	3. 45 degree Elbow	Each		\$2.65		\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), limerock (\$17/yard),
 asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchises	2,928	2,928			Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	3,797	3,797			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	262,492		262,492		
9	361.2 Collection Sewers - Gravity	1,315,388		1,315,388		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	313,162			313,162	
12	364.2 Flow Measuring Devices	3,324	3,324			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	8,768	8,768			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	1,302	1,302			
18	370.3 Receiving Wells	90,144	90,144			
19	371.3 Pumping Equipment	338,162	338,162			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	249,247	249,247			
24	380.4 Treatment & Disposal	748,261	748,261			
25	381.4 Plant Sewers	157,154	157,154			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	3,905				
30	354.5 Structures & Improvements	38,791				
31	390.5 Office Furniture & Equipment	23,973				
32	390.51 Computer Equipment	63,813				
33	391.5 Transportation Equipment	36,815				
34	392.5 Stores Equipment	345				
35	393.5 Tools, Shop & Garage Equipment	13,362				
36	394.5 Laboratory Equipment	12,117				
37	395.5 Power Operated Equipment	15,303				
38	396.5 Communication Equipment	6,944				
39	397.5 Miscellaneous Equipment	3,122				
40	398.5 Other Tangible Plant	5,876				
41	Subtotal	<u>3,718,394</u>	<u>1,603,087</u>	<u>1,577,880</u>	<u>313,162</u>	
42	Future Costs / CWIP	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
43	Total	<u>3,718,394</u>	<u>1,603,087</u>	<u>1,577,880</u>	<u>313,162</u>	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / Marion / Marion Oaks
 Docket No.: 950495
 Test Year Ended: 12/31/86
 Historical [] Projected [X]

FPSC
 Schedule No. 6 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, A-6
3	352.1 Franchises	0	0			
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	30,872		30,872		
9	361.2 Collection Sewers - Gravity	142,373		142,373		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	177	177			
18	370.3 Receiving Wells	9,273	9,273			
19	371.3 Pumping Equipment	30,639	30,639			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	12,917	12,917			
24	380.4 Treatment & Disposal	48,213	48,213			
25	381.4 Plant Sewers	14,703	14,703			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	289,167	115,922	173,245	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	289,167	115,922	173,245	0	
44	Total Net Plant	3,718,394	1,603,087	1,577,880	313,162	
45	Used & Useful Percentage	92%	93%	89%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (b)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, A-10
3	352.1 Franchises	1,610	1,610			
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	56,680		56,680		
9	361.2 Collection Sewers - Gravity	366,233		366,233		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	93,348			93,348	
12	364.2 Flow Measuring Devices	2,065	2,065			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	2,077	2,077			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	121	121			
18	370.3 Receiving Wells	28,329	28,329			
19	371.3 Pumping Equipment	133,897	133,897			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	115,273	115,273			
24	380.4 Treatment & Disposal	248,234	248,234			
25	381.4 Plant Sewers	4,663	4,663			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	9,137				
31	390.5 Office Furniture & Equipment	11,849				
32	390.51 Computer Equipment	31,256				
33	391.5 Transportation Equipment	29,535				
34	392.5 Stores Equipment	126				
35	393.5 Tools, Shop & Garage Equipment	7,178				
36	394.5 Laboratory Equipment	2,162				
37	395.5 Power Operated Equipment	12,920				
38	396.5 Communication Equipment	3,584				
39	397.5 Miscellaneous Equipment	889				
40	398.5 Other Tangible Plant	4,155				
41	Total	1,165,331	536,269	422,913	93,348	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	73	73			MFR Vol. 3, Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	8,741		8,741		
9	361.2 Collection Sewers - Gravity	29,202		29,202		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	8,236			8,236	
12	364.2 Flow Measuring Devices	665	665			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	488	488			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	41	41			
18	370.3 Receiving Wells	3,002	3,002			
19	371.3 Pumping Equipment	18,802	18,802			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	7,801	7,801			
24	380.4 Treatment & Disposal	41,603	41,603			
25	381.4 Plant Sewers	4,495	4,495			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	970				
31	390.5 Office Furniture & Equipment	1,599				
32	390.51 Computer Equipment	10,638				
33	391.5 Transportation Equipment	6,137				
34	392.5 Stores Equipment	19				
35	393.5 Tools, Shop & Garage Equipment	835				
36	394.5 Laboratory Equipment	808				
37	395.5 Power Operated Equipment	1,275				
38	396.5 Communication Equipment	694				
39	397.5 Miscellaneous Equipment	208				
40	398.5 Other Tangible Plant	588				
41	Total Depreciation Expense	<u>146,920</u>	<u>76,970</u>	<u>37,943</u>	<u>8,236</u>	
42	1996 Average Depreciable Plant less Land	<u>3,710,792</u>	<u>1,599,290</u>	<u>1,577,880</u>	<u>313,162</u>	
43	Composite Depreciation Rate	<u>3.96%</u>	<u>4.81%</u>	<u>2.40%</u>	<u>2.63%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / Marion / Marion Oaks
 Docket No.: 850485
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

FPSC
 Schedule No. 8 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	0	0			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	0	0			Book 1, B-14
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	1,311		1,311		
9	361.2 Collection Sewers - Gravity	4,380		4,380		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	6	6			
18	370.3 Receiving Wells	450	450			
19	371.3 Pumping Equipment	2,820	2,820			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	752	752			
24	380.4 Treatment & Disposal	4,011	4,011			
25	381.4 Plant Sewers	433	433			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	14,163	8,472	5,691	0	
42	CIAC Amortization	11,642	6,578	4,341	723	
43	Non Used & Useful Percentage	6%	7%	11%	0%	
44	Non Used & Useful CIAC Amortization	905	476	477	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (f).

FPSC
 Schedule No. 9 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	139,650	42,577	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	145,194	33,746	
3	Contributed Lines	0	0	
4	Cont. Prpty Other than Lines	0	0	
5	Service Installation Fees	<u>27,495</u>	<u>5,940</u>	
6	TOTAL SEWER CIAC	<u>312,339</u>	<u>82,263</u>	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (e)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	1,338	1.0	1,338	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	14	2.5	35	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	1,352		1,373	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	12	1.0	12	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	3	5.0	15	
16	2"	3	8.0	24	
17	3"	1	16.0	16	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	19		67	
23	Total Number of ERCs	1,371		1,440	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	1,440	Sch. 10 (s)
2	Margin Reserve Factor	<u>1.049</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	1,511	
4	Used & Useful Percentage	92.77%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	1,629	
6	Future ERCs	118	
7	Projected Average Annual Growth in ERCs	14	Sch. 12 (s)
8	Number of Years to Design Capacity	8.47	
Collection Mains:			
9	1996 ERCs	1,440	Sch. 10 (s)
10	Margin Reserve Factor	<u>1.010</u>	Note: (a)
11	Current ERC's with Margin Reserve	1,454	
12	Permitted No. of Lots/ERC's @ 12/31/96	1,610	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	1,610	
15	Future ERCs	156	
16	Projected Average Annual Growth in ERCs	14	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>11.206762</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Marion / Marion Oaks
Docket No.: 950495
Test Year Ended: 12/31/96

FPSC
Schedule No. 12 (s)
Page 1 of 1
Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		1,440	
2	1997	14	1,454	Vol 6, Book 1
3	1998	14	1,468	Sch F-8
4	1999	14	1,482	
5	2000	14	1,496	
6	2001	14	1,510	
7	2002	14	1,523	
8	2003	14	1,537	
9	2004	14	1,551	
10	2005	14	1,565	
11	2006	14	1,579	
12	2007	14	1,593	
13	2008	14	1,607	
14	2009	14	1,621	

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (s)
Page 1 of 1
Preparer: Bliss

(1)

<u>Line No.</u>	<u>Description</u>
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

Company: SSU / Marion / Marion Oaks

Docket No.: 950495

Test Year Ended: 12/31/96

Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC

Schedule No. 15 (s)

Page 1 of 1

Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Marion / Marion Oaks
Docket No.: 950495
Test Year Ended: 12/31/86
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion

FPSC
Schedule No. 16 (a)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line
No.

Water Treatment Plant / Distribution Mains

- 1 Please refer to D-Schedules in the minimum filing requirements.
- 2 Future expansions will be financed through a combination of
- 3 debt and equity, as appropriate.
- 4

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	N/A	\$228.10	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$0.65	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$379.20	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$1.55	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	\$350.00	\$170.00	Sch. 5 (s)
6	Per Connection - 6"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$350.00	\$777.30	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$13,019	\$23,749	\$293	\$37,061	Sch. 8 (s) p 1
2	Land	\$6			\$6	Sch. 8 (s) p 1
3	Depreciable Assets	\$13,013	\$23,749	\$293	\$37,055	
4	Accumulated Depreciation to Date	\$4,267	\$6,363	\$79	\$12,709	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$4,267	\$6,363	\$79	\$12,709	
6	Net Plant at Design Capacity	\$8,752	\$15,386	\$214	\$24,352	
7	Transmission & Distribution / Collection Lines		\$23,749		\$23,749	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		64.08%	
9	CIAC to Date	\$56	\$0	\$100	\$156	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$1	\$0	\$20	\$21	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$1	\$0	\$20	\$21	
12	Future Customers (ERC) to be Connected	0	0	0	0	Sch. 11 (s)
13	Composite Depreciation Rate	4.55%	3.31%		3.74%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	ACTUAL COST	\$0.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	0.55%	
16	Requested Service Availability Charge Per ERC	\$228.10	\$379.20	\$170.00	\$777.30	Sch. 1 (s)
17	Level of CIAC at Design Capacity	0.63%	0.00%	N/A	0.55%	
18	Minimum Service Availability Charge Per ERC				\$0.00	
19	Level of CIAC at Design Capacity				64.08%	
20	Maximum Service Availability Charge Per ERC				\$0.00	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	37	34	35	35	Sch. 11 (s)
23	Current No. of Customers	37	35	35	35	Sch. 11 (s)
24	Annual Growth	0	0	N/A	0	Sch. 11 (s)
25	Calculation of Z	0	0	N/A	0	
26	Number of Years to Design Capacity	0.00	0.00	N/A	0.00	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (a)
Page 1 of 1
Preparer: Bias

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedulee
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$13,019	Sch. 6 (a) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$4,267)</u>	Sch. 7 (s)
3	Net Plant In Service	\$8,752	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (a) p 2
5	Net Plant - Used & Useful	\$6,752	
6	1996 ERCs	35	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	0	Sch. 12 (s)
6	Total ERCs	<u>35</u>	
9	Net Plant Per ERC	\$248	
10	Less: Utility Investment 8.00%	<u>(\$20)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$228</u>	
12	Proposed Plant Capacity Fee Per Gallon (349 Gallons Per ERC)	<u>\$0.65</u>	
	Calculation of Gallons Per ERC		
13	Total Consumption in Gallons	4,458,155	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	35	Sch. 10 (s)
15	Consumption Per ERC	127,376	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>349</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	<i>1996 Average Balance:</i>		
1	Gross Book Value - Mains	\$23,749	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$8,363)</u>	Sch. 7 (s)
3	Net Plant In Service - Mains	\$15,386	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$15,386	
6	1996 ERCs	35	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	0	
6	Total ERCs	<u>35</u>	
7	Net Plant Per ERC - Mains	\$436	
8	Less: Utility Investment	13.00% <u>(\$57)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$379</u>	
10	Proposed Main Extension Fee Per Foot (245 feet per lot)	<u>\$1.55</u>	
	<i>Calculation of Feet Per Lot</i>		
11	A. Installed Footage of Collection Mains	8,562	Annual Report
12	B. Number of Lots	35	Sch. 11 (s)
13	C. Feet per Lot (A/B)	245	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

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

FPSC
 Schedule No. 5 (a)
 Page 1 of 1
 Preparer: Bliss

Line No.	Descriptions	Unit	4"	6"
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SERVICE INSTALLATIONS - Account 363

1	Direct Labor (2 persons x 4 hours)	8	0.00	0.00
2	Materials			
	a. Wye	1	7.42	14.31
3	b. 50' Sewer pipe SDR35	50	29.68	67.50
4	c. 45 degree elbow	2	5.30	9.54
5	A & G Overhead Rate (16.76%)		7.11	15.31
6	Open Cut Permit (if required)		At Cost	At Cost
7	Total		<u>\$49.51</u>	<u>\$106.66</u>
8	Proposed Service Installation - Unpaved		\$170.00	\$227.00
9	All larger size service installations are at cost.			

SERVICE INSTALLATIONS - Account 363

		Unit	4"	6"
10	Direct Labor (3 persons x 8 hours)	24	0.00	0.00
11	Materials			
	a. Wye	1	7.42	14.31
12	b. 50' Sewer pipe SDR35	50	29.66	67.50
13	c. 45 degree elbow	2	5.30	9.54
14	A & G Overhead Rate (16.76%)		7.11	15.31
15	Open Cut Permit (if required)		At Cost	At Cost
16	Pavement Repair		137.00	137.00
17	Total		<u>\$166.51</u>	<u>\$243.66</u>
18	Proposed Service Installation - Paved		\$648.00	\$605.00
19	All larger size service installations are at cost.			

UNIT PRICES

	Descriptions	Unit	4"	6"
20	Direct Labor	Hour	\$0.00	\$0.00
	Material for Wastewater Tapping			
21	1. Sewer pipe SDR 35	Foot	\$0.59	\$1.35
22	2. Wye (8 X 4) or (8 X 6)	Each	\$7.42	\$14.31
23	3. 45 degree Elbow	Each	\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), limerock (\$17/yd),
 asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (a)
 Page 1 of 2
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account No. and Name	1996 Average Balance	Plant Capacity	Main Extension	Service Installation	Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, A-6
3	352.1 Franchises	147	147			
4	389.1 Other Plant & Misc. Equipment	6	6			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	6	6			
7	354.2 Structures & Improvements	0	0			
8	380.2 Collection Sewers - Force	23,214		23,214		
9	361.2 Collection Sewers - Gravity	535		535		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	293			293	
12	364.2 Flow Measuring Devices	2	2			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	17	17			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	4,601	4,601			
18	370.3 Receiving Wells	43	43			
19	371.3 Pumping Equipment	7,508	7,508			
20	389.3 Other Plant & Misc. Equipment	11	11			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	79	79			
23	354.4 Structures & Improvements	464	464			
24	380.4 Treatment & Disposal	16	18			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	100	100			
27	389.4 Other Plant & Misc. Equipment	19	19			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	80				
30	354.5 Structures & Improvements	815				
31	390.5 Office Furniture & Equipment	504				
32	390.51 Computer Equipment	1,341				
33	391.5 Transportation Equipment	774				
34	392.5 Stores Equipment	7				
35	393.5 Tools, Shop & Garage Equipment	281				
36	394.5 Laboratory Equipment	255				
37	395.5 Power Operated Equipment	322				
38	396.5 Communication Equipment	146				
39	397.5 Miscellaneous Equipment	66				
40	398.5 Other Tangible Plant	124				
41	Subtotal	41,775	13,019	23,749	293	
42	Future Costs / CWP	0	0	0	0	
43	Total	41,775	13,019	23,749	293	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 6 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchises	0	0			Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	0	0			
25	361.4 Plant Sewers	0	0			
26	362.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	0	0	0	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	0	0	0	0	
44	Total Net Plant	41,775	13,019	23,749	293	
45	Used & Useful Percentage	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(8) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, A-10
3	352.1 Franchises	37	37			
4	389.1 Other Plant & Misc. Equipment	2	2			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	-3	-3			
8	360.2 Collection Sewers - Force	8,244		6,244		
9	361.2 Collection Sewers - Gravity	119		119		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	79			79	
12	364.2 Flow Measuring Devices	3	3			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	6	8			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	1,831	1,631			
18	370.3 Receiving Wells	11	11			
19	371.3 Pumping Equipment	2,395	2,395			
20	389.3 Other Plant & Misc. Equipment	6	6			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	132	132			
24	380.4 Treatment & Disposal	10	10			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	26	26			
27	389.4 Other Plant & Misc. Equipment	9	9			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	192				
31	390.5 Office Furniture & Equipment	249				
32	390.51 Computer Equipment	857				
33	391.5 Transportation Equipment	821				
34	392.5 Stores Equipment	2				
35	393.5 Tools, Shop & Garage Equipment	151				
36	394.5 Laboratory Equipment	46				
37	395.5 Power Operated Equipment	272				
38	398.5 Communication Equipment	78				
39	397.5 Miscellaneous Equipment	19				
40	398.5 Other Tangible Plant	87				
41	Total	15,081	4,267	8,363	79	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (a)
 Page 1 of 2
 Preparer: Blisa

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, B-14
3	352.1 Franchises	4	4			
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	773		773		
9	361.2 Collection Sewers - Gravity	12		12		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	8			8	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	1	1			
15	SYSTEM PUMPING PLANT					
18	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	144	144			
18	370.3 Receiving Wells	1	1			
19	371.3 Pumping Equipment	417	417			
20	389.3 Other Plant & Misc. Equipment	1	1			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	15	15			
24	380.4 Treatment & Disposal	1	1			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	3	3			
27	389.4 Other Plant & Misc. Equipment	1	1			
26	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	20				
31	390.5 Office Furniture & Equipment	34				
32	390.51 Computer Equipment	224				
33	391.5 Transportation Equipment	129				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	18				
36	394.5 Laboratory Equipment	17				
37	395.5 Power Operated Equipment	27				
38	396.5 Communication Equipment	15				
39	397.5 Miscellaneous Equipment	4				
40	398.5 Other Tangible Plant	12				
41	Total Depreciation Expense	1,881	588	785	6	
42	1996 Average Depreciable Plant less Land	41,610	12,934	23,749	293	
43	Composite Depreciation Rate	4.52%	4.55%	3.31%	2.73%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (a)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(8) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchises	0	0			Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
8	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
18	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	0	0			
25	381.4 Plant Sewers	0	0			
28	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	0	0	0	0	
42	CIAC Amortization	5	2	0	3	
43	Non Used & Useful Percentage	0%	0%	0%	0%	
44	Non Used & Useful CIAC Amortization	0	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
 Schedule No. 9 (a)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	56	1	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	0	0	
3	Contributed Lines	0	0	
4	Cont. Prpty Other than Lines	27,251	10,275	
5	Service Installation Fees	100	20	
6	TOTAL SEWER CIAC	27,407	10,296	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (s)
 Page 1 of 1
 Preparer: Bliss

(1)	(2)	(3)	(4)	(5)	
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	25	1.0	25	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	1	2.5	3	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	26		28	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	3	2.5	8	
15	1 1/2"	0	5.0	0	
18	2"	0	8.0	0	
17	3"	0	18.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	3		8	
23	Total Number of ERCs	29		35	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	35	Sch. 10 (s)
2	Margin Reserve Factor	<u>1.043</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	37	
4	Used & Useful Percentage	100.00%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	37	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	0	Sch. 12 (s)
8	Number of Years to Design Capacity	0.00	
Collection Mains:			
9	1996 ERCs	35	Sch. 10 (s)
10	Margin Reserve Factor	<u>1.009</u>	Note: (a)
11	Current ERC's with Margin Reserve	35	
12	Permitted No. of Lots/ERC's @ 12/31/96	34	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	34	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	0	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>0</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Seminole / Meredith Manor
Docket No.: 950495
Test Year Ended: 12/31/96

FPSC
Schedule No. 12 (s)
Page 1 of 1
Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		35	Vol 6, Book 1
2	1997	0	35	Sch F-8

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Seminole / Meredith Manor

Docket No.: 950495

Test Year Ended: 12/31/96

Historical Projected

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC

Schedule No. 14 (s)

Page 1 of 1

Preparer: Bias

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the
2	developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

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

Explanation: Rule 25-30.565 (4) (c) A detailed statement by
a registered professional engineer showing the cost, by
Uniform System of Accounting account numbers, and
capacity of proposed plant expansion

FPSC
Schedule No. 16 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

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

Explanation: Rule 25-30.585 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL

- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line
No.

Water Treatment Plant / Distribution Mains

- 1 Please refer to D-Schedules in the minimum filing requirements.
- 2 Future expansions will be financed through a combination of
- 3 debt and equity, as appropriate.
- 4

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	N/A	\$409.13	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$1.84	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$39.65	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$0.45	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	\$350.00	\$170.00	Sch. 5 (s)
6	Per Connection - 6"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$350.00	\$618.78	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$77,880	\$3,629	\$3,219	\$84,728	Sch. 6 (s) p 1
2	Land	\$8			\$8	Sch. 6 (s) p 1
3	Depreciable Assets	\$77,872	\$3,629	\$3,219	\$84,720	
4	Accumulated Depreciation to Date	\$57,281	\$1,555	\$1,247	\$60,083	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$81,825	\$1,850	\$1,247	\$64,922	
6	Net Plant at Design Capacity	\$16,055	\$1,779	\$1,972	\$19,806	
7	Transmission & Distribution / Collection Lines		\$3,629		\$3,629	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		4.28%	
9	CIAC to Date	\$0	\$5,830	\$0	\$5,830	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$0	\$3,960	\$0	\$3,960	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$4,434	\$0	\$4,434	
12	Future Customers (ERC) to be Connected	1	3	0	1	Sch. 11 (s)
13	Composite Depreciation Rate	7.12%	3.25%		6.95%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	ACTUAL COST	\$0.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	7.05%	
16	Requested Service Availability Charge Per ERC	\$409.13	\$39.65	\$170.00	\$618.78	Sch. 1 (s)
17	Level of CIAC at Design Capacity	2.02%	83.83%	N/A	9.76%	
18	Minimum Service Availability Charge Per ERC				(\$632.31)	
19	Level of CIAC at Design Capacity				4.28%	
20	Maximum Service Availability Charge Per ERC				\$15,534.21	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	46	46	46	46	Sch. 11 (s)
23	Current No. of Customers	46	46	46	46	Sch. 11 (s)
24	Annual Growth	1	1	N/A	1	Sch. 11 (s)
25	Calculation of Z	0	0	N/A	0	
26	Number of Years to Design Capacity	0.82	2.50	N/A	0.89	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$77,880	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$57,281)</u>	Sch. 7 (e)
3	Net Plant In Service	\$20,599	
4	Used & Useful %	<u>98.23%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$20,234	
6	1996 ERCs	46	Sch. 10 (e)
7	5 Year Margin Reserve additional ERCs	0	Sch. 12 (e)
8	Total ERCs	<u>46</u>	
9	Net Plant Per ERC	\$445	
10	Less: Utility Investment 8.00%	<u>(\$36)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$409</u>	
12	Proposed Plant Capacity Fee Per Gallon (222 Gallons Per ERC)	<u>\$1.84</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption in Gallons	3,690,118	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	46	Sch. 10 (e)
15	Consumption Per ERC	81,101	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>222</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule
 of how the proposed service availability charge was calculated.

FPSC
 Schedule No. 4 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$3,629	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$1,555)</u>	Sch. 7 (s)
3	Net Plant In Service - Mains	\$2,074	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$2,074	
6	1996 ERCs	46	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	0	
6	Total ERCs	<u>46</u>	
7	Net Plant Per ERC - Mains	\$46	
8	Less: Utility Investment	13.00% <u>(\$8)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$40</u>	
10	Proposed Main Extension Fee Per Foot (88 feet per lot)	<u>\$0.45</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	4,020	Annual Report
12	B. Number of Lots	46	Sch. 11 (s)
13	C. Feet per Lot (A/B)	88	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

Company: SSU / Lake / Morningview
 Docket No.: 850495
 Test Year Ended: Test Year Ended: 12/31/86
 Historical [] Projected [X]

FPSC
 Schedule No. 5 (#)
 Page 1 of 1
 Preparer: Bliss

Line No.	Descriptions	Unit	(1)	(2)	(3)	(4)
					4"	6"

SERVICE INSTALLATIONS - Account 363

1	Direct Labor (2 persons x 4 hours)	B		0.00		0.00
2	Materials					
	a. Wye	1		7.42		14.31
3	b. 50' Sewer pipe SDR35	50		29.68		67.50
4	c. 45 degree elbow	2		5.30		9.54
5	A & G Overhead Rate (16.76%)			7.11		15.31
6	Open Cut Permit (if required)				At Cost	At Cost
7	Total			<u>\$49.51</u>		<u>\$106.66</u>
8	Proposed Service Installation - Unpaved			\$170.00		\$227.00
9	All larger size service installations are at cost.					

SERVICE INSTALLATIONS - Account 363

		Unit		4"	6"	
10	Direct Labor (3 persons x 8 hours)	24		0.00	0.00	
11	Materials					
	a. Wye	1		7.42	14.31	
12	b. 50' Sewer pipe SDR35	50		29.68	67.50	
13	c. 45 degree elbow	2		5.30	9.54	
14	A & G Overhead Rate (16.76%)			7.11	15.31	
15	Open Cut Permit (if required)			At Cost	At Cost	
16	Pavement Repair			137.00	137.00	
17	Total			<u>\$186.51</u>	<u>\$243.66</u>	
18	Proposed Service Installation - Paved			\$548.00	\$805.00	
19	All larger size service installations are at cost.					

UNIT PRICES

	Descriptions	Unit		4"	6"
20	Direct Labor	Hour		\$0.00	\$0.00
	Material for Wastewater Tapping				
21	1. Sewer pipe SDR 35	Foot		\$0.59	\$1.35
22	2. Wye (8 X 4) or (8 X 6)	Each		\$7.42	\$14.31
23	3. 45 degree Elbow	Each		\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$80), limerock (\$17/yrd),
 asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extenslon	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, A-6
3	352.1 Franchises	160	160			
4	389.1 Other Plant & Misc. Equipment	1,999	1,999			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	8	8			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	3,373		3,373		
9	361.2 Collection Sewers - Gravity	256		256		
10	382.2 Special Collecting	0	0			
11	363.2 Services to Customers	3,219			3,219	
12	364.2 Flow Measuring Devices	9,981	9,981			
13	365.2 Flow Measuring Installation	1	1			
14	389.2 Other Plant & Misc. Equipment	8	8			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	5,947	5,947			
18	370.3 Receiving Wells	3,686	3,686			
19	371.3 Pumping Equipment	41,052	41,052			
20	389.3 Other Plant & Misc. Equipment	1,741	1,741			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	1,253	1,253			
23	354.4 Structures & Improvements	354	354			
24	380.4 Treatment & Disposal	11,417	11,417			
25	381.4 Plant Sewers	90	90			
26	382.4 Outfall Sewer Lines	154	154			
27	389.4 Other Plant & Misc. Equipment	28	28			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	103				
30	354.5 Structures & Improvements	1,048				
31	390.5 Office Furniture & Equipment	648				
32	390.51 Computer Equipment	1,725				
33	391.5 Transportation Equipment	995				
34	392.5 Stores Equipment	9				
35	393.5 Tools, Shop & Garage Equipment	361				
36	394.5 Laboratory Equipment	327				
37	395.5 Power Operated Equipment	414				
38	396.5 Communication Equipment	188				
39	397.5 Miscellaneous Equipment	64				
40	398.5 Other Tangible Plant	159				
41	Subtotal	<u>90,789</u>	<u>77,880</u>	<u>3,629</u>	<u>3,219</u>	
42	Future Costs / CWIP	0	0	0	0	
43	Total	<u>90,789</u>	<u>77,880</u>	<u>3,629</u>	<u>3,219</u>	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 6 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, A-6
3	352.1 Franchises	0	0			
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	58	58			
24	380.4 Treatment & Disposal	1,279	1,279			
25	381.4 Plant Sewers	12	12			
26	382.4 Outfall Sewer Lines	26	26			
27	389.4 Other Plant & Misc. Equipment	3	3			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	1,378	1,378	0	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	1,378	1,378	0	0	
44	Total Net Plant	90,789	77,880	3,629	3,219	
45	Used & Useful Percentage	98%	98%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / Lake / Morningview
 Docket No.: 950485
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	46	46			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	911	911			Book 1, A-10
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	-3	-3			
8	360.2 Collection Sewers - Force	1,512		1,512		
9	361.2 Collection Sewers - Gravity	43		43		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	1,247			1,247	
12	364.2 Flow Measuring Devices	19,481	19,481			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	2	2			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	2,084	2,084			
18	370.3 Receiving Wells	1,732	1,732			
19	371.3 Pumping Equipment	25,696	25,696			
20	389.3 Other Plant & Misc. Equipment	1,276	1,276			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	103	103			
24	380.4 Treatment & Disposal	5,857	5,857			
25	381.4 Plant Sewers	41	41			
26	382.4 Outfall Sewer Lines	41	41			
27	389.4 Other Plant & Misc. Equipment	14	14			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	247				
31	390.5 Office Furniture & Equipment	320				
32	390.51 Computer Equipment	845				
33	391.5 Transportation Equipment	798				
34	392.5 Stores Equipment	4				
35	393.5 Tools, Shop & Garage Equipment	194				
36	394.5 Laboratory Equipment	58				
37	395.5 Power Operated Equipment	349				
38	396.5 Communication Equipment	97				
39	397.5 Miscellaneous Equipment	24				
40	398.5 Other Tangible Plant	113				
41	Total	63,132	57,281	1,555	1,247	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / Lake / Morningview
 Docket No.: B50495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

FPSC
 Schedule No. 8 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	4	4			
4	389.1 Other Plant & Misc. Equipment	111	111			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	112		112		
9	361.2 Collection Sewers - Gravity	6		6		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	85			85	
12	364.2 Flow Measuring Devices	1,996	1,996			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	186	186			
18	370.3 Receiving Wells	123	123			
19	371.3 Pumping Equipment	2,282	2,282			
20	389.3 Other Plant & Misc. Equipment	97	97			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	11	11			
24	380.4 Treatment & Disposal	635	635			
25	381.4 Plant Sewers	3	3			
26	382.4 Outfall Sewer Lines	5	5			
27	389.4 Other Plant & Misc. Equipment	2	2			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	26				
31	390.5 Office Furniture & Equipment	43				
32	390.51 Computer Equipment	288				
33	391.5 Transportation Equipment	166				
34	392.5 Stores Equipment	1				
35	393.5 Tools, Shop & Garage Equipment	23				
36	394.5 Laboratory Equipment	22				
37	395.5 Power Operated Equipment	34				
38	396.5 Communication Equipment	19				
39	397.5 Miscellaneous Equipment	6				
40	398.5 Other Tangible Plant	16				
41	Total Depreciation Expense	<u>6,302</u>	<u>5,455</u>	<u>118</u>	<u>85</u>	
42	1996 Average Depreciable Plant less Land	<u>89,425</u>	<u>76,619</u>	<u>3,629</u>	<u>3,219</u>	
43	Composite Depreciation Rate	<u>7.05%</u>	<u>7.12%</u>	<u>3.25%</u>	<u>2.64%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / Lake / Morningview
 Docket No.: 950485
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

FPSC
 Schedule No. 8 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	0	0			MFR Vol. 3, Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	3	3			
24	380.4 Treatment & Disposal	146	146			
25	381.4 Plant Sewers	1	1			
26	382.4 Outfall Sewer Lines	1	1			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	151	151	0	0	
42	CIAC Amortization	292	0	292	0	
43	Non Used & Useful Percentage	2%	2%	0%	0%	
44	Non Used & Useful CIAC Amortization	4	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

Company: SSU / Lake / Morningview
 Docket No.: 850485
 Test Year Ended: 12/31/96
 Historical Projected

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (1).

FPSC
 Schedule No. 8 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	5,830	3,960	
3	Contributed Lines	0	0	
4	Cont. Prpty Other than Lines	0	0	
5	Service Installation Fees	0	0	
6	TOTAL SEWER CIAC	5,830	3,960	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(B). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	28	1.0	28	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	7	2.5	18	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	35		46	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	Total Number of ERCs	35		46	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	46	Sch. 10 (s)
2	Margin Reserve Factor	<u>1,000</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	46	
4	Used & Useful Percentage	98.23%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	46	
6	Future ERCs	1	
7	Projected Average Annual Growth in ERCs	1	Sch. 12 (s)
8	Number of Years to Design Capacity	0.82	
Collection Mains:			
9	1996 ERCs	46	Sch. 10 (s)
10	Margin Reserve Factor	<u>1,000</u>	Note: (a)
11	Current ERC's with Margin Reserve	46	
12	Permitted No. of Lots/ERC's @ 12/31/96	48	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	48	
15	Future ERCs	3	
16	Projected Average Annual Growth in ERCs	1	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>2.5</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Lake / Morningview
 Docket No.: 950495
 Test Year Ended: 12/31/96

FPSC
 Schedule No. 12 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		46	
2	1997	0	46	Vol 6, Book 1
3	1998	0	46	Sch F-8
4	1999	0	46	
5	2000	0	46	
6	2001	0	46	
7	2002	0	46	
8	2003	0	46	
9	2004	0	46	
10	2005	0	46	
11	2006	0	46	
12	2007	0	46	
13	2008	0	46	
14	2009	0	46	
15	2010	0	46	
16	2011	0	46	
17	2012	0	46	
18	2013	0	46	
19	2014	0	46	
20	2015	0	46	
21	2016	0	46	
22	2017	0	46	
23	2018	0	46	
24	2019	0	46	
25	2020	0	46	
26	2021	0	46	
27	2022	0	46	
28	2023	0	46	
29	2024	0	46	
30	2025	0	46	
31	2026	0	46	
32	2027	0	46	
33	2028	0	46	
34	2029	0	46	
35	2030	0	46	
36	2031	0	46	
37	2032	0	46	
38	2033	0	46	
39	2034	0	46	
40	2035	0	46	
41	2036	0	46	

SCHEDULE OF DEVELOPER AGREEMENTS

Company: SSU / Lake / Morningview
Docket No.: 950485
Test Year Ended: 12/31/96
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

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

Explanation: Rule 25-30.565 (4) (c) A detailed statement by
a registered professional engineer showing the cost, by
Uniform System of Accounting account numbers, and
capacity of proposed plant expansion

FPSC
Schedule No. 16 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1 2	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1 .

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

**Line
No.**

Water Treatment Plant / Distribution Mains

-
- 1 Please refer to D-Schedules in the minimum filing requirements.
 - 2 Future expansions will be financed through a combination of
 - 3 debt and equity, as appropriate.
 - 4

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	N/A	\$887.96	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$6.04	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$89.43	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$1.33	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	\$350.00	\$170.00	Sch. 5 (s)
6	Per Connection - 6"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$350.00	\$1,147.39	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$220,875	\$15,783	\$5,210	\$241,868	Sch. 6 (s) p 1
2	Land	(\$7)			(\$7)	Sch. 6 (s) p 1
3	Depreciable Assets	\$220,882	\$15,783	\$5,210	\$241,875	
4	Accumulated Depreciation to Date	\$71,986	\$2,108	\$1,457	\$75,551	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$176,821	\$4,931	\$1,457	\$185,210	
6	Net Plant at Design Capacity	\$42,053	\$10,852	\$3,753	\$56,659	
7	Transmission & Distribution / Collection Lines		\$15,783		\$15,783	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		6.53%	
9	CIAC to Date	\$221	\$20,707	\$3,195	\$24,123	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$6	\$7,892	\$74	\$7,972	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$113	\$11,596	\$74	\$11,783	
12	Future Customers (ERC) to be Connected	30	27	0	30	Sch. 11 (s)
13	Composite Depreciation Rate	5.56%	2.33%		5.34%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	ACTUAL COST	\$0.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	21.78%	
16	Requested Service Availability Charge Per ERC	\$887.96	\$89.43	\$170.00	\$1,147.39	Sch. 1 (s)
17	Level of CIAC at Design Capacity	48.17%	103.85%	N/A	68.19%	
18	Minimum Service Availability Charge Per ERC				(\$377.11)	
19	Level of CIAC at Design Capacity				6.53%	
20	Maximum Service Availability Charge Per ERC				\$1,315.69	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	154	137	107	153	Sch. 11 (s)
23	Current No. of Customers	124	110	107	107	Sch. 11 (s)
24	Annual Growth	3	3	N/A	3	Sch. 11 (s)
25	Calculation of Z	7	2	N/A	7	
26	Number of Years to Design Capacity	8.70	7.69	N/A	8.64	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule
 of how the proposed service availability charge was calculated.

FPSC
 Schedule No. 3 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$220,875	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$71,986)</u>	Sch. 7 (s)
3	Net Plant In Service	\$148,889	
4	Used & Useful %	<u>80.55%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$119,922	
6	1996 ERCs	107	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	17	Sch. 12 (s)
8	Total ERCs	<u>124</u>	
9	Net Plant Per ERC	\$965	
10	Less: Utility Investment 8.00%	<u>(\$77)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$888</u>	
12	Proposed Plant Capacity Fee Per Gallon (147 Gallons Per ERC)	<u>\$6.04</u>	
	Calculation of Gallons Per ERC		
13	Total Consumption in Gallons	5,752,878	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	107	Sch. 10 (s)
15	Consumption Per ERC	53,765	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>147</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule
 of how the proposed service availability charge was calculated.

FPSC
 Schedule No. 4 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$15,783	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$2,108)</u>	Sch. 7 (s)
3	Net Plant In Service - Mains	\$13,675	
4	Used & Useful %	<u>83.0%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$11,353	
6	1996 ERCs	107	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	3	
6	Total ERCs	<u>110</u>	
7	Net Plant Per ERC - Mains	\$103	
8	Less: Utility Investment	13.00% <u>(\$13)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$89</u>	
10	Proposed Main Extension Fee Per Foot (67 feet per lot)	<u>\$1.33</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	7,200	Annual Report
12	B. Number of Lots	107	Sch. 11 (s)
13	C. Feet per Lot (A/B)	67	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

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

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	Descriptions	Unit	4"	6"
SERVICE INSTALLATIONS - Account 363				
1	Direct Labor (2 persons x 4 hours)	8	0.00	0.00
2	Materials	1	7.42	14.31
3	a. Wye			
3	b. 50' Sewer pipe SDR35	50	29.68	67.50
4	c. 45 degree elbow	2	5.30	9.54
5	A & G Overhead Rate (18.76%)		7.11	15.31
6	Open Cut Permit (if required)		At Cost	At Cost
7	Total		<u>\$49.51</u>	<u>\$106.66</u>
8	Proposed Service Installation - Unpaved		\$170.00	\$227.00
9	All larger size service installations are at cost.			

SERVICE INSTALLATIONS - Account 363

		Unit	4"	6"
10	Direct Labor (3 persons x 8 hours)	24	0.00	0.00
11	Materials	1	7.42	14.31
12	a. Wye			
12	b. 50' Sewer pipe SDR35	50	29.68	67.50
13	c. 45 degree elbow	2	5.30	9.54
14	A & G Overhead Rate (18.76%)		7.11	15.31
15	Open Cut Permit (if required)		At Cost	At Cost
16	Pavement Repair		137.00	137.00
17	Total		<u>\$186.51</u>	<u>\$243.66</u>
18	Proposed Service Installation - Paved		\$548.00	\$605.00
19	All larger size service installations are at cost.			

UNIT PRICES

	Descriptions	Unit	4"	6"
20	Direct Labor	Hour	\$0.00	\$0.00
Material for Wastewater Tapping				
21	1. Sewer pipe SDR 35	Foot	\$0.59	\$1.35
22	2. Wye (8 X 4) or (8 X 6)	Each	\$7.42	\$14.31
23	3. 45 degree Elbow	Each	\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), limerock (\$17/yard),
 asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (a) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, A-6
3	352.1 Franchises	3	3			
4	389.1 Other Plant & Misc. Equipment	19	18			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	-7	-7			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	1,546		1,546		
9	361.2 Collection Sewers - Gravity	14,237		14,237		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	5,210			5,210	
12	364.2 Flow Measuring Devices	5,013	5,013			
13	365.2 Flow Measuring Installation	1	1			
14	389.2 Other Plant & Misc. Equipment	15	15			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	2,849	2,849			
18	370.3 Receiving Wells	124	124			
19	371.3 Pumping Equipment	13,741	13,741			
20	389.3 Other Plant & Misc. Equipment	70,193	70,193			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	10,248	10,248			
23	354.4 Structures & Improvements	26,722	26,722			
24	380.4 Treatment & Disposal	81,605	91,605			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	295	295			
27	389.4 Other Plant & Misc. Equipment	54	54			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	283				
30	354.5 Structures & Improvements	2,883				
31	390.5 Office Furniture & Equipment	1,782				
32	390.51 Computer Equipment	4,743				
33	391.5 Transportation Equipment	2,736				
34	392.5 Stores Equipment	26				
35	393.5 Tools, Shop & Garage Equipment	893				
36	394.5 Laboratory Equipment	901				
37	395.5 Power Operated Equipment	1,137				
38	396.5 Communication Equipment	516				
39	397.5 Miscellaneous Equipment	232				
40	398.5 Other Tangible Plant	437				
41	Subtotal	258,537	220,875	15,783	5,210	
42	Future Costs / CWIP	0	0	0	0	
43	Total	258,537	220,875	15,783	5,210	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 6 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	0	0			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	0	0			Book 1, A-6
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	1	1			
8	360.2 Collection Sewers - Force	253		253		
9	361.2 Collection Sewers - Gravity	2,427		2,427		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	399	399			
18	370.3 Receiving Wells	18	18			
19	371.3 Pumping Equipment	2,523	2,523			
20	389.3 Other Plant & Misc. Equipment	4,456	4,456			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	8,478	8,478			
24	380.4 Treatment & Disposal	27,007	27,007			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	78	78			
27	389.4 Other Plant & Misc. Equipment	11	11			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	45,651	42,971	2,680	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	45,651	42,971	2,680	0	
44	Total Net Plant	258,537	220,875	15,783	5,210	
45	Used & Useful Percentage	82%	81%	83%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of
 accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, A-10
3	352.1 Franchises	0	0			
4	389.1 Other Plant & Misc. Equipment	7	7			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	-7	-7			
8	360.2 Collection Sewers - Force	254		254		
9	361.2 Collection Sewers - Gravity	1,854		1,854		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	1,457			1,457	
12	364.2 Flow Measuring Devices	2,478	2,478			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	7	7			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	813	813			
18	370.3 Receiving Wells	33	33			
19	371.3 Pumping Equipment	868	868			
20	389.3 Other Plant & Misc. Equipment	47,460	47,460			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	3,281	3,281			
24	360.4 Treatment & Disposal	18,940	18,940			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	80	80			
27	389.4 Other Plant & Misc. Equipment	26	26			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	679				
31	390.5 Office Furniture & Equipment	881				
32	390.51 Computer Equipment	2,323				
33	391.5 Transportation Equipment	2,195				
34	392.5 Stores Equipment	9				
35	393.5 Tools, Shop & Garage Equipment	534				
36	394.5 Laboratory Equipment	161				
37	395.5 Power Operated Equipment	960				
38	396.5 Communication Equipment	267				
39	397.5 Miscellaneous Equipment	66				
40	398.5 Other Tangible Plant	309				
41	Total	<u>83,935</u>	<u>71,986</u>	<u>2,108</u>	<u>1,457</u>	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / Putnam / Palm Port
 Docket No.: 850485
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

FPSC
 Schedule No. 8 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, B-14
3	352.1 Franchises	0	0			
4	389.1 Other Plant & Misc. Equipment	1	1			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	51		51		
9	361.2 Collection Sewers - Gravity	316		316		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	137			137	
12	364.2 Flow Measuring Devices	1,003	1,003			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	1	1			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	89	89			
18	370.3 Receiving Wells	4	4			
19	371.3 Pumping Equipment	764	764			
20	389.3 Other Plant & Misc. Equipment	3,903	3,903			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	836	836			
24	380.4 Treatment & Disposal	5,093	5,093			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	10	10			
27	389.4 Other Plant & Misc. Equipment	3	3			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	72				
31	390.5 Office Furniture & Equipment	119				
32	390.51 Computer Equipment	791				
33	391.5 Transportation Equipment	456				
34	392.5 Stores Equipment	1				
35	393.5 Tools, Shop & Garage Equipment	62				
36	394.5 Laboratory Equipment	60				
37	395.5 Power Operated Equipment	95				
38	396.5 Communication Equipment	52				
39	397.5 Miscellaneous Equipment	15				
40	398.5 Other Tangible Plant	44				
41	Total Depreciation Expense	<u>13,978</u>	<u>11,707</u>	<u>367</u>	<u>137</u>	
42	1996 Average Depreciable Plant less Land	<u>248,013</u>	<u>210,634</u>	<u>15,783</u>	<u>5,210</u>	
43	Composite Depreciation Rate	<u>5.64%</u>	<u>5.56%</u>	<u>2.33%</u>	<u>2.63%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (e)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, B-14
3	352.1 Franchises	0	0			
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	10		10		
9	361.2 Collection Sewers - Gravity	62		62		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	17	17			
18	370.3 Receiving Wells	1	1			
19	371.3 Pumping Equipment	150	150			
20	389.3 Other Plant & Misc. Equipment	765	765			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	302	302			
24	380.4 Treatment & Disposal	1,842	1,842			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	4	4			
27	389.4 Other Plant & Misc. Equipment	1	1			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	3,154	3,082	72	0	
42	CIAC Amortization	1,129	12	1,033	84	
43	Non Used & Useful Percentage	18%	19%	17%	0%	
44	Non Used & Useful CIAC Amortization	199	2	175	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

Company: SSU / Putnam / Palm Port
 Docket No.: 950485
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (f).

FPSC
 Schedule No. 9 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	221	6	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	20,707	7,892	
3	Contributed Lines	0	0	
4	Cont. Prpty Other than Lines	0	0	
5	Service Installation Fees	3,195	74	
6	TOTAL SEWER CIAC	24,123	7,972	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(B). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (s)
 Page 1 of 1
 Preparer: Bliss

(1)	(2)	(3)	(4)	(5)	
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	107	1.0	107	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	107		107	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	Total Number of ERCs	107		107	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	107	Sch. 10 (s)
2	Margin Reserve Factor	<u>1.162</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	124	
4	Used & Useful Percentage	80.55%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	154	
6	Future ERCs	30	
7	Projected Average Annual Growth in ERCs	3	Sch. 12 (s)
8	Number of Years to Design Capacity	8.70	
Collection Mains:			
9	1996 ERCs	107	Sch. 10 (s)
10	Margin Reserve Factor	<u>1.032</u>	Note: (a)
11	Current ERC's with Margin Reserve	110	
12	Permitted No. of Lots/ERC's @ 12/31/96	137	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	137	
15	Future ERCs	27	
16	Projected Average Annual Growth in ERCs	3	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>7.6928406</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Putnam / Palm Port
Docket No.: 950495
Test Year Ended: 12/31/96

FPSC
Schedule No. 12 (s)
Page 1 of 1
Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		107	
2	1997	3	110	Vol 6, Book 1
3	1998	3	114	Sch F-8
4	1999	3	117	
5	2000	3	121	
6	2001	3	124	
7	2002	3	128	
8	2003	3	131	
9	2004	3	135	
10	2005	3	138	

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30,565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1 2	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (a)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

Company: SSU / Putnam / Palm Port
Docket No.: 950495
Test Year Ended: 12/31/96
Historical Projected

Explanation: Rule 25-30.585 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (e)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

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

Explanation: Rule 25-30.565 (4) (c) A detailed statement by
a registered professional engineer showing the cost, by
Uniform System of Accounting account numbers, and
capacity of proposed plant expansion

FPSC
Schedule No. 16 (s)
Page 1 of 1
Preparer: Bliss

(1)

<u>Line No.</u>	<u>Description</u>
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Putnam / Palm Port
Docket No.: 850495
Test Year Ended: 12/31/96
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (s)
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(1)

**Line
No.**

Water Treatment Plant / Distribution Mains

- 1 Please refer to D-Schedules in the minimum filing requirements.
- 2 Future expansions will be financed through a combination of
- 3 debt and equity, as appropriate.
- 4

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alons	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	N/A	\$208.92	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$1.57	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$109.94	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$5.79	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	\$350.00	\$170.00	Sch. 5 (s)
6	Per Connection - 6"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$350.00	\$489.85	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$309,436	\$239,679	\$2,393	\$551,508	Sch. 6 (s) p 1
2	Land	\$3,164			\$3,164	Sch. 6 (s) p 1
3	Depreciable Assets	\$306,272	\$239,679	\$2,393	\$548,344	
4	Accumulated Depreciation to Date	\$62,664	\$97,141	\$434	\$160,239	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$341,282	\$239,679	\$434	\$581,395	
6	Net Plant at Design Capacity	(\$31,846)	\$0	\$1,959	(\$29,887)	
7	Transmission & Distribution / Collection Lines		\$239,679		\$239,679	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		43.46%	
9	CIAC to Date	\$0	\$222,933	\$350	\$223,283	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$0	\$104,459	\$4	\$104,463	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$540,983	\$4	\$540,987	
12	Future Customers (ERC) to be Connected	38	152	0	88	Sch. 11 (s)
13	Composite Depreciation Rate	4.21%	2.25%		3.36%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	ACTUAL COST	\$0.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	1063.03%	
16	Requested Service Availability Charge Per ERC	\$209.92	\$109.94	\$170.00	\$489.85	Sch. 1 (s)
17	Level of CIAC at Design Capacity	-13.53%	100.00%	N/A	1040.24%	
18	Minimum Service Availability Charge Per ERC				\$21,914.28	
19	Level of CIAC at Design Capacity				43.46%	
20	Maximum Service Availability Charge Per ERC				\$21,236.35	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	1,082	1,189	1,035	1,128	Sch. 11 (s)
23	Current No. of Customers	1,044	1,037	1,035	1,035	Sch. 11 (s)
24	Annual Growth	2	2	N/A	2	Sch. 11 (s)
25	Calculation of Z	17	149	N/A	74	
26	Number of Years to Design Capacity	21.59	86.99	N/A	50.14	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

Company: SSU / Pasco / Palm Terrace
Docket No.: 850485
Test Year Ended: 12/31/96
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$308,436	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$62,664)</u>	Sch. 7 (s)
3	Net Plant In Service	\$246,772	
4	Used & Useful %	<u>96.51%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$238,152	
6	1996 ERCs	1,035	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	0	Sch. 12 (s)
8	Total ERCs	<u>1,044</u>	
9	Net Plant Per ERC	\$228	
10	Less: Utility Investment 8.00%	<u>(\$18)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$210</u>	
12	Proposed Plant Capacity Fee Per Gallon (134 Gallons Per ERC)	<u>\$1.57</u>	
	Calculation of Gallons Per ERC		
13	Total Consumption in Gallons	50,436,731	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	1,035	Sch. 10 (s)
15	Consumption Per ERC	48,731	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERIC	<u>134</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$239,679	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$97,141)</u>	Sch. 7 (s)
3	Net Plant In Service - Mains	\$142,538	
4	Used & Useful %	<u>81.9%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$131,007	
6	1996 ERCs	1,035	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	2	
6	Total ERCs	<u>1,037</u>	
7	Net Plant Per ERC - Mains	\$126	
8	Less: Utility Investment	13.00% <u>(\$16)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$110</u>	
10	Proposed Main Extension Fee Per Foot (19 feet per lot)	<u>\$5.79</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	19,600	Annual Report
12	B. Number of Lots	1,035	Sch. 11 (s)
13	C. Feet per Lot (A/B)	19	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

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

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Bliss

(1)	(2)	(3)	(4)
Line No.	Descriptions	Unit	4" 6"

SERVICE INSTALLATIONS - Account 363

1	Direct Labor (2 persons x 4 hours)	8	0.00	0.00
2	Materials			
	a. Wye	1	7.42	14.31
3	b. 50' Sewer pipe SDR35	50	29.68	67.50
4	c. 45 degree elbow	2	5.30	9.54
5	A & G Overhead Rate (16.76%)		7.11	15.31
6	Open Cut Permit (if required)		At Cost	At Cost
7	Total		<u>\$49.51</u>	<u>\$106.66</u>
8	Proposed Service Installation - Unpaved		\$170.00	\$227.00
9	All larger size service installations are at cost.			

SERVICE INSTALLATIONS - Account 363

		Unit	4"	6"
10	Direct Labor (3 persons x 8 hours)	24	0.00	0.00
11	Materials			
	a. Wye	1	7.42	14.31
12	b. 50' Sewer pipe SDR35	50	29.68	67.50
13	c. 45 degree elbow	2	5.30	9.54
14	A & G Overhead Rate (16.76%)		7.11	15.31
15	Open Cut Permit (if required)		At Cost	At Cost
16	Pavement Repair		137.00	137.00
17	Total		<u>\$186.51</u>	<u>\$243.66</u>
18	Proposed Service Installation - Paved		\$548.00	\$605.00
19	All larger size service installations are at cost.			

UNIT PRICES

	Descriptions	Unit	4"	6"
20	Direct Labor	Hour	\$0.00	\$0.00
	Material for Wastewater Tapping			
21	1. Sewer pipe SDR 35	Foot	\$0.59	\$1.35
22	2. Wye (8 X 4) or (8 X 6)	Each	\$7.42	\$14.31
23	3. 45 degree Elbow	Each	\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), limerock (\$17/yd),
 asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (6)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	552	552			MFR Vol. 3, Book 1, A-6
3	352.1 Franchises	2,901	2,901			
4	389.1 Other Plant & Misc. Equipment	198	198			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	3,164	3,164			
7	354.2 Structures & Improvements	5,128	5,128			
8	360.2 Collection Sewers - Force	6,638		6,638		
9	361.2 Collection Sewers - Gravity	233,041		233,041		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	2,393			2,393	
12	364.2 Flow Measuring Devices	54	54			
13	365.2 Flow Measuring Installation	11	11			
14	389.2 Other Plant & Misc. Equipment	159	159			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	1,744	1,744			
18	370.3 Receiving Wells	73,472	73,472			
19	371.3 Pumping Equipment	28,532	28,532			
20	389.3 Other Plant & Misc. Equipment	324	324			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	67,663	67,663			
23	354.4 Structures & Improvements	35,477	35,477			
24	380.4 Treatment & Disposal	69,699	69,699			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	20,075	20,075			
27	389.4 Other Plant & Misc. Equipment	283	283			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	2,839				
30	354.5 Structures & Improvements	29,967				
31	390.5 Office Furniture & Equipment	18,519				
32	390.51 Computer Equipment	49,297				
33	391.5 Transportation Equipment	28,440				
34	392.5 Stores Equipment	267				
35	393.5 Tools, Shop & Garage Equipment	10,322				
36	394.5 Laboratory Equipment	9,360				
37	395.5 Power Operated Equipment	11,822				
38	396.5 Communication Equipment	5,364				
39	397.5 Miscellaneous Equipment	2,412				
40	398.5 Other Tangible Plant	4,540				
41	Subtotal	724,758	309,436	239,679	2,393	
42	Future Costs / CWIP	0	0	0	0	
43	Total	724,758	309,436	239,679	2,393	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 6 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, A-6
3	352.1 Franchises	0	0			
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	14	14			
8	360.2 Collection Sewers - Force	701		701		
9	361.2 Collection Sewers - Gravity	18,690		18,690		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	196	196			
18	370.3 Receiving Wells	6,588	6,588			
19	371.3 Pumping Equipment	3,980	3,980			
20	389.3 Other Plant & Misc. Equipment	31	31			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	0	0			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	30,200	10,809	18,391	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	30,200	10,809	18,391	0	
44	Total Net Plant	724,758	309,436	239,679	2,393	
45	Used & Useful Percentage	96%	97%	82%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (e)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	63	63			MFR Vol. 3, Book 1, A-10
3	352.1 Franchises	564	564			
4	389.1 Other Plant & Misc. Equipment	56	56			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	5,027	5,027			
8	360.2 Collection Sewers - Force	1,483		1,483		
9	361.2 Collection Sewers - Gravity	95,658		95,658		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	434			434	
12	364.2 Flow Measuring Devices	37	37			
13	365.2 Flow Measuring Installation	1	1			
14	389.2 Other Plant & Misc. Equipment	46	46			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	305	305			
18	370.3 Receiving Wells	25,047	25,047			
19	371.3 Pumping Equipment	-726	-726			
20	389.3 Other Plant & Misc. Equipment	93	93			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	5,403	5,403			
24	380.4 Treatment & Disposal	22,467	22,467			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	4,199	4,199			
27	389.4 Other Plant & Misc. Equipment	82	82			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	7,059				
31	390.5 Office Furniture & Equipment	9,153				
32	390.51 Computer Equipment	24,146				
33	391.5 Transportation Equipment	22,616				
34	392.5 Stores Equipment	98				
35	393.5 Tools, Shop & Garage Equipment	5,545				
36	394.5 Laboratory Equipment	1,670				
37	395.5 Power Operated Equipment	9,881				
38	396.5 Communication Equipment	2,776				
39	397.5 Miscellaneous Equipment	687				
40	398.5 Other Tangible Plant	3,210				
41	Total	<u>247,380</u>	<u>62,664</u>	<u>97,141</u>	<u>434</u>	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (a)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	14	14			MFR Vol. 3, Book 1, B-14
3	352.1 Franchisees	73	73			
4	389.1 Other Plant & Misc. Equipment	11	11			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	161	161			
8	360.2 Collection Sewers - Force	221		221		
9	361.2 Collection Sewers - Gravity	5,174		5,174		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	63			63	
12	364.2 Flow Measuring Devices	11	11			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	9	9			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	55	55			
18	370.3 Receiving Wells	2,447	2,447			
19	371.3 Pumping Equipment	1,586	1,586			
20	389.3 Other Plant & Misc. Equipment	18	18			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	1,110	1,110			
24	380.4 Treatment & Disposal	3,875	3,875			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	668	668			
27	389.4 Other Plant & Misc. Equipment	16	16			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	749				
31	390.5 Office Furniture & Equipment	1,235				
32	390.51 Computer Equipment	8,218				
33	391.5 Transportation Equipment	4,741				
34	392.5 Stores Equipment	15				
35	393.5 Tools, Shop & Garage Equipment	645				
36	394.5 Laboratory Equipment	624				
37	395.5 Power Operated Equipment	985				
38	396.5 Communication Equipment	536				
39	397.5 Miscellaneous Equipment	161				
40	398.5 Other Tangible Plant	454				
41	Total Depreciation Expense	<u>33,875</u>	<u>10,054</u>	<u>5,395</u>	<u>63</u>	
42	1996 Average Depreciable Plant less Land	<u>650,992</u>	<u>238,609</u>	<u>239,679</u>	<u>2,393</u>	
43	Composite Depreciation Rate	<u>5.20%</u>	<u>4.21%</u>	<u>2.25%</u>	<u>2.63%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (e)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	0	0			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	0	0			Book 1, B-14
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	22	22			
8	360.2 Collection Sewers - Force	30		30		
9	361.2 Collection Sewers - Gravity	704		704		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	7	7			
18	370.3 Receiving Wells	333	333			
19	371.3 Pumping Equipment	216	216			
20	389.3 Other Plant & Misc. Equipment	2	2			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	0	0			
25	361.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	1,314	580	734	0	
42	CIAC Amortization	6,184	0	6,175	8	
43	Non Used & Useful Percentage	<u>4%</u>	<u>3%</u>	<u>8%</u>	<u>0%</u>	
44	Non Used & Useful CIAC Amortization	258	0	500	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
 Schedule No. 9 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	0	0	
3	Contributed Lines	222,933	104,459	
4	Cont. Prpty Other than Lines	118,366	56,745	
5	Service Installation Fees	350	4	
6	TOTAL SEWER CIAC	341,649	161,208	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	1,034	1.0	1,034	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	1,034		1,034	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	1	1.0	1	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	1		1	
23	Total Number of ERCs	1,035		1,035	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	1,035	Sch. 10 (s)
2	Margin Reserve Factor	<u>1.009</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	1,044	
4	Used & Useful Percentage	98.51%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	1,082	
6	Future ERCs	38	
7	Projected Average Annual Growth in ERCs	2	Sch. 12 (s)
8	Number of Years to Design Capacity	21.59	
Collection Mains:			
9	1996 ERCs	1,035	Sch. 10 (s)
10	Margin Reserve Factor	<u>1.002</u>	Note: (a)
11	Current ERC's with Margin Reserve	1,037	
12	Permitted No. of Lots/ERC's @ 12/31/96	1,189	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	1,189	
15	Future ERCs	152	
16	Projected Average Annual Growth in ERCs	2	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>86.990736</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Pasco / Palm Terrace
 Docket No.: 950495
 Test Year Ended: 12/31/96

FPSC
 Schedule No. 12 (e)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		1,035	
2	1997	2	1,037	Vol 6, Book 1
3	1998	2	1,039	Sch F-8
4	1999	2	1,040	
5	2000	2	1,042	
6	2001	2	1,044	
7	2002	2	1,046	
8	2003	2	1,047	
9	2004	2	1,049	
10	2005	2	1,051	
11	2006	2	1,053	
12	2007	2	1,054	
13	2008	2	1,056	
14	2009	2	1,058	
15	2010	2	1,060	
16	2011	2	1,061	
17	2012	2	1,063	
18	2013	2	1,065	
19	2014	2	1,067	
20	2015	2	1,068	
21	2016	2	1,070	
22	2017	2	1,072	
23	2018	2	1,074	
24	2019	2	1,075	
25	2020	2	1,077	
26	2021	2	1,079	
27	2022	2	1,081	
28	2023	2	1,082	
29	2024	2	1,084	
30	2025	2	1,086	
31	2026	2	1,088	
32	2027	2	1,089	
33	2028	2	1,091	
34	2029	2	1,093	
35	2030	2	1,095	
36	2031	2	1,096	
37	2032	2	1,098	
38	2033	2	1,100	
39	2034	2	1,102	
40	2035	2	1,103	
41	2036	2	1,105	

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

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

Explanation: Rule 25-30.565 (4) (c) A detailed statement by
a registered professional engineer showing the cost, by
Uniform System of Accounting account numbers, and
capacity of proposed plant expansion

FPSC
Schedule No. 16 (s)
Page 1 of 1
Preparer: Bliss

(1)

<u>Line No.</u>	<u>Description</u>
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

Company: SSU / Pasco / Palm Terrace
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [] Projected []

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line
No.

Water Treatment Plant / Distribution Mains

-
- 1 Please refer to D-Schedules in the minimum filing requirements.
 - 2 Future expansions will be financed through a combination of
 - 3 debt and equity, as appropriate.
 - 4

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	N/A	\$844.16	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$2.97	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$166.93	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$4.91	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	\$350.00	\$170.00	Sch. 5 (s)
6	Per Connection - 6"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$350.00	\$1,181.09	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$49,848	\$14,184	\$128	\$64,161	Sch. 6 (s) p 1
2	Land	(\$5)			(\$5)	Sch. 6 (s) p 1
3	Depreciable Assets	\$49,853	\$14,184	\$128	\$64,166	
4	Accumulated Depreciation to Date	\$16,082	\$7,488	\$35	\$23,605	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$16,082	\$7,577	\$35	\$23,894	
6	Net Plant at Design Capacity	\$33,766	\$6,607	\$93	\$40,467	
7	Transmission & Distribution / Collection Lines		\$14,184		\$14,184	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		22.11%	
9	CIAC to Date	\$0	\$724	\$1,449	\$2,173	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$0	\$475	\$29	\$504	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$480	\$29	\$509	
12	Future Customers (ERC) to be Connected	0	0	0	0	Sch. 11 (s)
13	Composite Depreciation Rate	5.84%	3.11%		5.23%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	ACTUAL COST	\$0.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	4.11%	
16	Requested Service Availability Charge Per ERC	\$844.16	\$166.93	\$170.00	\$1,181.09	Sch. 1 (s)
17	Level of CIAC at Design Capacity	0.00%	4.67%	N/A	4.36%	
18	Minimum Service Availability Charge Per ERC				\$86,049.87	
19	Level of CIAC at Design Capacity				22.11%	
20	Maximum Service Availability Charge Per ERC				\$338,982.01	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	41	35	33	40	Sch. 11 (s)
23	Current No. of Customers	41	35	33	33	Sch. 11 (s)
24	Annual Growth	2	2	N/A	2	Sch. 11 (s)
25	Calculation of Z	0	0	N/A	0	
26	Number of Years to Design Capacity	0.00	0.20	N/A	0.04	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

Company: SSU / Putnam / Park Manor
Docket No.: 950485
Test Year Ended: 12/31/96
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (s) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$49,848	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$16,082)</u>	Sch. 7 (s)
3	Net Plant In Service	\$33,766	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$33,766	
6	1996 ERCs	33	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	4	Sch. 12 (s)
8	Total ERCs	<u>37</u>	
9	Net Plant Per ERC	\$918	
10	Less: Utility Investment 8.00%	<u>(\$73)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$844</u>	
12	Proposed Plant Capacity Fee Per Gallon (284 Gallons Per ERC)	<u>\$2.97</u>	
	Calculation of Gallons Per ERC		
13	Total Consumption in Gallons	3,417,628	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	33	Sch. 10 (s)
15	Consumption Per ERC	103,564	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>284</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (e) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$14,184	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$7,488)</u>	Sch. 7 (s)
3	Net Plant in Service - Mains	\$6,696	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$6,696	
6	1996 ERCs	33	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	2	
6	Total ERCs	<u>35</u>	
7	Net Plant Per ERC - Mains	\$192	
8	Less: Utility Investment	13.00% <u>(\$25)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$167</u>	
10	Proposed Main Extension Fee Per Foot (34 feet per lot)	<u>\$4.91</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	1,134	Annual Report
12	B. Number of Lots	33	Sch. 11 (s)
13	C. Feet per Lot (A/B)	34	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

Company: SSU / Putnam / Park Manor
 Docket No.: 850495
 Test Year Ended: Test Year Ended: 12/31/96
 Historical [] Projected [X]

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	Descriptions	Unit	4"	6"

SERVICE INSTALLATIONS - Account 363

1	Direct Labor (2 persons x 4 hours)	8	0.00	0.00
2	Materials	1	7.42	14.31
3	a. Wye			
3	b. 50' Sewer pipe SDR35	50	29.68	67.50
4	c. 45 degree elbow	2	5.30	9.54
5	A & G Overhead Rate (16.76%)		7.11	15.31
6	Open Cut Permit (if required)			
7	Total		<u>\$49.51</u>	<u>\$106.66</u>
8	Proposed Service Installation - Unpaved		\$170.00	\$227.00
9	All larger size service installations are at cost.			

SERVICE INSTALLATIONS - Account 363

		Unit	4"	6"
10	Direct Labor (3 persons x 8 hours)	24	0.00	0.00
11	Materials	1	7.42	14.31
12	a. Wye			
12	b. 50' Sewer pipe SDR35	50	29.68	67.50
13	c. 45 degree elbow	2	5.30	9.54
14	A & G Overhead Rate (16.76%)		7.11	15.31
15	Open Cut Permit (if required)			
16	Pavement Repair		At Cost	At Cost
17	Total		<u>137.00</u>	<u>137.00</u>
17			<u>\$186.51</u>	<u>\$243.66</u>
18	Proposed Service Installation - Paved		\$548.00	\$605.00
19	All larger size service installations are at cost.			

UNIT PRICES

	Descriptions	Unit	4"	6"
20	Direct Labor	Hour	\$0.00	\$0.00
	Material for Wastewater Tapping			
21	1. Sewer pipe SDR 35	Foot	\$0.59	\$1.35
22	2. Wye (8 X 4) or (8 X 6)	Each	\$7.42	\$14.31
23	3. 45 degree Elbow	Each	\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), fillerock (\$17/yd),
 asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, A-6
3	352.1 Franchises	0	0			
4	389.1 Other Plant & Misc. Equipment	7	7			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	-5	-5			
7	354.2 Structures & Improvements	1,212	1,212			
8	360.2 Collection Sewers - Force	11,350		11,350		
9	361.2 Collection Sewers - Gravity	2,834		2,834		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	128			128	
12	364.2 Flow Measuring Devices	4,169	4,169			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	5	5			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	294	294			
18	370.3 Receiving Wells	44	44			
19	371.3 Pumping Equipment	8,380	8,380			
20	389.3 Other Plant & Misc. Equipment	11	11			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	1,090	1,090			
23	354.4 Structures & Improvements	17,541	17,541			
24	380.4 Treatment & Disposal	16,977	16,977			
25	381.4 Plant Sewers	1	1			
26	382.4 Outfall Sewer Lines	104	104			
27	389.4 Other Plant & Misc. Equipment	18	18			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	83				
30	354.5 Structures & Improvements	845				
31	390.5 Office Furniture & Equipment	522				
32	390.51 Computer Equipment	1,389				
33	391.5 Transportation Equipment	802				
34	392.5 Stores Equipment	8				
35	393.5 Tools, Shop & Garage Equipment	291				
36	394.5 Laboratory Equipment	264				
37	395.5 Power Operated Equipment	333				
38	396.5 Communication Equipment	151				
39	397.5 Miscellaneous Equipment	88				
40	398.5 Other Tangible Plant	128				
41	Subtotal	69,044	49,848	14,184	128	
42	Future Costs / CWIP	0	0	0	0	
43	Total	69,044	49,848	14,184	128	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 6 (e)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchises	0	0			Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	0	0			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	0	0	0	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	0	0	0	0	
44	Total Net Plant	69,044	49,848	14,184	128	
45	Used & Useful Percentage	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, A-10
3	352.1 Franchises	0	0			
4	389.1 Other Plant & Misc. Equipment	2	2			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	377	377			
8	360.2 Collection Sewers - Force	6,482		6,482		
9	361.2 Collection Sewers - Gravity	1,006		1,006		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	35			35	
12	364.2 Flow Measuring Devices	837	837			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	2	2			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	85	85			
18	370.3 Receiving Wells	11	11			
19	371.3 Pumping Equipment	5,862	5,862			
20	389.3 Other Plant & Misc. Equipment	6	6			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	5,263	5,263			
24	380.4 Treatment & Disposal	3,601	3,601			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	27	27			
27	389.4 Other Plant & Misc. Equipment	9	9			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	199				
31	390.5 Office Furniture & Equipment	258				
32	390.51 Computer Equipment	681				
33	391.5 Transportation Equipment	643				
34	392.5 Stores Equipment	3				
35	393.5 Tools, Shop & Garage Equipment	156				
36	394.5 Laboratory Equipment	47				
37	395.5 Power Operated Equipment	282				
38	396.5 Communication Equipment	78				
39	397.5 Miscellaneous Equipment	20				
40	398.5 Other Tangible Plant	91				
41	Total	26,063	16,082	7,488	35	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchises	0	0			Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	38	38			
8	360.2 Collection Sewers - Force	378		378		
9	361.2 Collection Sewers - Gravity	63		63		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	3			3	
12	364.2 Flow Measuring Devices	834	834			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	9	9			
18	370.3 Receiving Wells	1	1			
19	371.3 Pumping Equipment	466	466			
20	389.3 Other Plant & Misc. Equipment	1	1			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	549	549			
24	380.4 Treatment & Disposal	944	944			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	3	3			
27	389.4 Other Plant & Misc. Equipment	1	1			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	21				
31	390.5 Office Furniture & Equipment	35				
32	390.51 Computer Equipment	232				
33	391.5 Transportation Equipment	134				
34	382.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	18				
36	394.5 Laboratory Equipment	18				
37	395.5 Power Operated Equipment	28				
38	396.5 Communication Equipment	15				
39	397.5 Miscellaneous Equipment	5				
40	398.5 Other Tangible Plant	13				
41	Total Depreciation Expense	<u>3,809</u>	<u>2,846</u>	<u>441</u>	<u>3</u>	
42	1996 Average Depreciable Plant less Land	<u>67,876</u>	<u>48,763</u>	<u>14,184</u>	<u>128</u>	
43	Composite Depreciation Rate	<u>5.61%</u>	<u>5.84%</u>	<u>3.11%</u>	<u>2.34%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / Putnam / Park Manor
 Docket No.: 050495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

FPSC
 Schedule No. 8 (e)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchises	0	0			Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	0	0			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	380.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	0	0	0	0	
42	CIAC Amortization	63	0	29	34	
43	Non Used & Useful Percentage	0%	0%	0%	0%	
44	Non Used & Useful CIAC Amortization	0	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

Company: SSU / Putnam / Park Manor
 Docket No.: 850485
 Test Year Ended: 12/31/86
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (1).

FPSC
 Schedule No. 9 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1986 Average CIAC	(3) 1986 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	724	475	
3	Contributed Lines	0	0	
4	Cont. Prpty Other than Lines	0	0	
5	Service Installation Fees	<u>1,449</u>	<u>29</u>	
6	TOTAL SEWER CIAC	<u>2,173</u>	<u>504</u>	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERCs as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	25	1.0	25	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	25		25	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	3	1.0	3	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	1	5.0	5	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	4		8	
23	Total Number of ERCs	29		33	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

Company: SSU / Putnam / Park Manor
 Docket No.: B50495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	33	Sch. 10 (s)
2	Margin Reserve Factor	<u>1.245</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	41	
4	Used & Useful Percentage	100.00%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	41	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	2	Sch. 12 (s)
8	Number of Years to Design Capacity	0.00	
Collection Mains:			
9	1996 ERCs	33	Sch. 10 (s)
10	Margin Reserve Factor	<u>1.049</u>	Note: (a)
11	Current ERC's with Margin Reserve	35	
12	Permitted No. of Lots/ERC's @ 12/31/96	35	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	35	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	2	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>0.2021161</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Putnam / Park Manor
Docket No.: 950485
Test Year Ended: 12/31/86

FPSC
Schedule No. 12 (s)
Page 1 of 1
Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1986		33	Vol 6, Book 1
2	1997	2	35	Sch F-8
3	1998	2	37	

SCHEDULE OF DEVELOPER AGREEMENTS

Company: SSU / Putnam / Park Manor
Docket No.: 950495
Test Year Ended: 12/31/86
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (e)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Putnam / Park Manor
Docket No.: 950495
Test Year Ended: 12/31/86
Historical Projected

Explanation: Rule 25-30.585 (4) (c) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion

FPSC
Schedule No. 16 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

**Line
No:**

Water Treatment Plant / Distribution Mains

-
- 1 Please refer to D-Schedules in the minimum filing requirements.
 - 2 Future expansions will be financed through a combination of
 - 3 debt and equity, as appropriate.
 - 4

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	N/A	\$866.06	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$7.28	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$618.88	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$6.73	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	\$350.00	\$170.00	Sch. 5 (s)
8	Per Connection - 6"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$350.00	\$1,654.94	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$276,791	\$157,075	\$36,374	\$470,241	Sch. 6 (s) p 1
2	Land	\$1,836			\$1,836	Sch. 6 (s) p 1
3	Depreciable Assets	\$274,955	\$157,075	\$36,374	\$468,405	
4	Accumulated Depreciation to Date	\$59,425	\$46,592	\$9,109	\$115,126	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$128,765	\$67,613	\$9,109	\$205,487	
6	Net Plant at Design Capacity	\$148,026	\$89,462	\$27,265	\$264,754	
7	Transmission & Distribution / Collection Lines		\$157,075		\$157,075	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		33.40%	
9	CIAC to Date	\$25,600	\$102,475	\$18,603	\$146,678	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$8,128	\$15,045	\$1,437	\$24,610	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$14,584	\$28,759	\$1,437	\$44,780	
12	Future Customers (ERC) to be Connected	41	36	0	39	Sch. 11 (s)
13	Composite Depreciation Rate	5.23%	3.12%		4.46%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	ACTUAL COST	\$0.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	38.49%	
16	Requested Service Availability Charge Per ERC	\$866.06	\$618.88	\$170.00	\$1,654.94	Sch. 1 (s)
17	Level of CIAC at Design Capacity	28.30%	105.85%	N/A	60.49%	
18	Minimum Service Availability Charge Per ERC				(\$382.38)	
19	Level of CIAC at Design Capacity				33.40%	
20	Maximum Service Availability Charge Per ERC				\$2,745.75	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	227	191	147	214	Sch. 11 (s)
23	Current No. of Customers	186	155	147	147	Sch. 11 (s)
24	Annual Growth	8	8	N/A	8	Sch. 11 (s)
25	Calculation of Z	5	2	N/A	4	
26	Number of Years to Design Capacity	4.82	4.29	N/A	4.63	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule
 of how the proposed service availability charge was calculated.

FPSC
 Schedule No. 3 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$276,791	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$59,425)</u>	Sch. 7 (s)
3	Net Plant In Service	\$217,366	
4	Used & Useful %	<u>81.95%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$178,138	
6	1996 ERCs	147	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	42	Sch. 12 (s)
8	Total ERCs	<u>189</u>	
9	Net Plant Per ERC	\$941	
10	Less: Utility Investment 8.00%	<u>(\$75)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$866</u>	
12	Proposed Plant Capacity Fee Per Gallon (119 Gallons Per ERC)	<u>\$7.28</u>	
	Calculation of Gallons Per ERC		
13	Total Consumption in Gallons	6,395,428	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	147	Sch. 10 (s)
15	Consumption Per ERC	43,556	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>119</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30,565 (4) (s) A summary schedule
 of how the proposed service availability charge was calculated.

FPSC
 Schedule No. 4 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$157,075	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$46,592)</u>	Sch. 7 (s)
3	Net Plant In Service - Mains	\$110,483	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$110,483	
6	1996 ERCs	147	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	8	
6	Total ERCs	<u>155</u>	
7	Net Plant Per ERC - Mains	\$711	
8	Less: Utility Investment	13.00% <u>(\$92)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$619</u>	
10	Proposed Main Extension Fee Per Foot (92 feet per lot)	<u>\$6.73</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	13,460	Annual Report
12	B. Number of Lots	147	Sch. 11 (s)
13	C. Feet per Lot (A/B)	92	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

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

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	Descriptions	Unit	(1)	(2)	(3)	(4)
					4"	6"

SERVICE INSTALLATIONS - Account 363

1	Direct Labor (2 persons x 4 hours)	8		0.00		0.00
2	Materials					
	a. Wye	1		7.42		14.31
3	b. 50' Sewer pipe SDR35	50		29.68		67.50
4	c. 45 degree elbow	2		5.30		9.54
5	A & G Overhead Rate (16.76%)			7.11		15.31
6	Open Cut Permit (if required)					
7	Total			<u>At Cost</u>		<u>At Cost</u>
				<u>\$49.51</u>		<u>\$106.66</u>
8	Proposed Service Installation - Unpaved			\$170.00		\$227.00
9	All larger size service installations are at cost.					

SERVICE INSTALLATIONS - Account 363

		Unit		4"	6"	
10	Direct Labor (3 persons x 8 hours)	24		0.00	0.00	
11	Materials					
	a. Wye	1		7.42	14.31	
12	b. 50' Sewer pipe SDR35	50		29.68	67.50	
13	c. 45 degree elbow	2		5.30	9.54	
14	A & G Overhead Rate (16.76%)			7.11	15.31	
15	Open Cut Permit (if required)					
16	Pavement Repair			<u>At Cost</u>	<u>At Cost</u>	
17	Total			<u>137.00</u>	<u>137.00</u>	
				<u>\$186.51</u>	<u>\$243.66</u>	
18	Proposed Service Installation - Paved			\$548.00	\$805.00	
19	All larger size service installations are at cost.					

UNIT PRICES

	Descriptions	Unit		4"	6"
20	Direct Labor	Hour		\$0.00	\$0.00
	Material for Wastewater Tapping				
21	1. Sewer pipe SDR 35	Foot		\$0.59	\$1.35
22	2. Wye (8 X 4) or (8 X 6)	Each		\$7.42	\$14.31
23	3. 45 degree Elbow	Each		\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), limerock (\$17/yard),
 asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	224	224			MFR Vol. 3, Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	83	83			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	1,836	1,836			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	127,185		127,185		
9	361.2 Collection Sewers - Gravity	29,890		29,890		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	36,374			36,374	
12	364.2 Flow Measuring Devices	-499	-499			
13	365.2 Flow Measuring Installation	4,120	4,120			
14	389.2 Other Plant & Misc. Equipment	12	12			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	25,639	25,639			
18	370.3 Receiving Wells	26	26			
19	371.3 Pumping Equipment	7,450	7,450			
20	389.3 Other Plant & Misc. Equipment	25	25			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	351	351			
23	354.4 Structures & Improvements	3,405	3,405			
24	380.4 Treatment & Disposal	233,866	233,866			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	232	232			
27	389.4 Other Plant & Misc. Equipment	20	20			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	394				
30	354.5 Structures & Improvements	4,019				
31	390.5 Office Furniture & Equipment	2,484				
32	390.51 Computer Equipment	6,611				
33	391.5 Transportation Equipment	3,814				
34	392.5 Stores Equipment	36				
35	393.5 Tools, Shop & Garage Equipment	1,384				
36	394.5 Laboratory Equipment	1,255				
37	395.5 Power Operated Equipment	1,585				
38	396.5 Communication Equipment	719				
39	397.5 Miscellaneous Equipment	323				
40	398.5 Other Tangible Plant	609				
41	Subtotal	<u>493,475</u>	<u>276,791</u>	<u>157,075</u>	<u>36,374</u>	
42	Future Costs / CWIP	0	0	0	0	
43	Total	<u>493,475</u>	<u>276,791</u>	<u>157,075</u>	<u>36,374</u>	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / Citrus / Point O' Woods
 Docket No.: 950495
 Test Year Ended: 12/31/96
 Historical Projected

FPSC
 Schedule No. 6 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, A-6
3	352.1 Franchises	0	0			
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	1,348	1,348			
24	380.4 Treatment & Disposal	48,511	48,511			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	86	86			
27	389.4 Other Plant & Misc. Equipment	7	7			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	49,952	49,952	0	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	49,952	49,952	0	0	
44	Total Net Plant	493,475	276,791	157,075	36,374	
45	Used & Useful Percentage	90%	82%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, A-10
3	352.1 Franchise	29	29			
4	389.1 Other Plant & Misc. Equipment	23	23			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	-4	-4			
8	360.2 Collection Sewers - Force	43,097		43,097		
9	361.2 Collection Sewers - Gravity	3,495		3,495		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	9,109			9,109	
12	364.2 Flow Measuring Devices	-700	-700			
13	365.2 Flow Measuring Installation	216	216			
14	389.2 Other Plant & Misc. Equipment	4	4			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	3,669	3,669			
18	370.3 Receiving Wells	7	7			
19	371.3 Pumping Equipment	892	892			
20	389.3 Other Plant & Misc. Equipment	9	9			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	625	625			
24	380.4 Treatment & Disposal	54,595	54,595			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	53	53			
27	389.4 Other Plant & Misc. Equipment	7	7			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	947				
31	390.5 Office Furniture & Equipment	1,228				
32	390.51 Computer Equipment	3,238				
33	391.5 Transportation Equipment	3,060				
34	392.5 Stores Equipment	13				
35	393.5 Tools, Shop & Garage Equipment	744				
36	394.5 Laboratory Equipment	224				
37	395.5 Power Operated Equipment	1,338				
38	396.5 Communication Equipment	372				
39	397.5 Miscellaneous Equipment	82				
40	398.5 Other Tangible Plant	431				
41	Total	126,813	59,425	46,592	9,109	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / Citrus / Point O' Woods
 Docket No.: 850495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

FPSC
 Schedule No. 8 (6)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchisees	6	6			Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	5	5			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	4,235		4,235		
9	361.2 Collection Sewers - Gravity	664		664		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	857			857	
12	364.2 Flow Measuring Devices	-100	-100			
13	365.2 Flow Measuring Installation	108	108			
14	389.2 Other Plant & Misc. Equipment	1	1			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	803	803			
18	370.3 Receiving Wells	1	1			
19	371.3 Pumping Equipment	414	414			
20	389.3 Other Plant & Misc. Equipment	1	1			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	107	107			
24	380.4 Treatment & Disposal	13,003	13,003			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	8	8			
27	389.4 Other Plant & Misc. Equipment	1	1			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	100				
31	390.5 Office Furniture & Equipment	166				
32	390.51 Computer Equipment	1,102				
33	391.5 Transportation Equipment	636				
34	392.5 Stores Equipment	2				
35	393.5 Tools, Shop & Garage Equipment	87				
36	394.5 Laboratory Equipment	84				
37	395.5 Power Operated Equipment	132				
38	396.5 Communication Equipment	72				
39	397.5 Miscellaneous Equipment	22				
40	398.5 Other Tangible Plant	61				
41	Total Depreciation Expense	<u>22,678</u>	<u>14,358</u>	<u>4,899</u>	<u>957</u>	
42	1996 Average Depreciable Plant less Land	<u>490,894</u>	<u>274,604</u>	<u>157,075</u>	<u>36,374</u>	
43	Composite Depreciation Rate	<u>4.62%</u>	<u>5.23%</u>	<u>3.12%</u>	<u>2.63%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchises	0	0			Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	52	52			
24	380.4 Treatment & Disposal	3,519	3,519			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	4	4			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	3,575	3,575	0	0	
42	CIAC Amortization	5,182	1,393	3,300	489	
43	Non Used & Useful Percentage	10%	18%	0%	0%	
44	Non Used & Useful CIAC Amortization	525	251	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (f).

FPSC
 Schedule No. 9 (a)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	25,600	8,128	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	39,475	9,638	
3	Contributed Lines	63,000	5,407	
4	Cont. Prpty Other than Lines	-29,745	-2,476	
5	Service Installation Fees	18,603	1,437	
6	TOTAL SEWER CIAC	116,933	22,134	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

Company: SSU / Citrus / Point O' Woods
 Docket No.: 950485
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	133	1.0	133	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	133		133	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	14	1.0	14	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	14		14	
23	Total Number of ERCs	147		147	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	147	Sch. 10 (s) Note: (a)
2	Margin Reserve Factor	<u>1,265</u>	
3	Current ERCs Plus Margin Reserve	186	
4	Used & Useful Percentage	81.95%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	227	
6	Future ERCs	41	
7	Projected Average Annual Growth in ERCs	8	Sch. 12 (s)
8	Number of Years to Design Capacity	4.82	
Collection Mains:			
9	1996 ERCs	147	Sch. 10 (s) Note: (a)
10	Margin Reserve Factor	<u>1,053</u>	
11	Current ERC's with Margin Reserve	155	
12	Permitted No. of Lots/ERC's @ 12/31/96	191	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	191	
15	Future ERCs	36	
16	Projected Average Annual Growth in ERCs	8	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>4.280797</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Citrus / Point O' Woods
Docket No.: 950495
Test Year Ended: 12/31/96

FPSC
Schedule No. 12 (s)
Page 1 of 1
Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		147	
2	1997	8	155	Vol 6, Book 1
3	1998	8	164	Sch F-8
4	1999	8	172	
5	2000	8	181	
6	2001	8	189	
7	2002	8	198	

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

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

Explanation: Rule 25-30.565 (4) (a) A detailed statement by
a registered professional engineer showing the cost, by
Uniform System of Accounting account numbers, and
capacity of proposed plant expansion

FPSC
Schedule No. 16 (a)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (c) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site main extension policy contained in our current tariff.
2	

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line
No.

Water Treatment Plant / Distribution Mains

- 1 Please refer to D-Schedules in the minimum filing requirements.
- 2 Future expansions will be financed through a combination of
- 3 debt and equity, as appropriate.
- 4

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

Company: SSU / Marion / Salt Springs
 Docket No.: 850495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
-1	Per ERC - All Customers	N/A	\$693.49	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$2.81	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$329.03	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$2.03	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	\$350.00	\$170.00	Sch. 5 (s)
6	Per Connection - 6"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$350.00	\$1,192.52	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$269,400	\$125,262	\$1,021	\$395,683	Sch. 6 (s) p 1
2	Land	\$1,335			\$1,335	Sch. 6 (s) p 1
3	Depreciable Assets	\$268,065	\$125,262	\$1,021	\$394,348	
4	Accumulated Depreciation to Date	\$119,009	\$67,398	\$540	\$186,947	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$268,065	\$125,262	\$540	\$393,867	
6	Net Plant at Design Capacity	\$1,335	\$0	\$481	\$1,816	
7	Transmission & Distribution / Collection Lines		\$125,262		\$125,262	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		31.66%	
9	CIAC to Date	\$2,200	\$114,071	\$0	\$116,271	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$1,727	\$76,852	\$0	\$78,579	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$7,120	\$193,446	\$0	\$200,566	
12	Futurs Customers (ERC) to be Connected	47	32	0	42	Sch. 11 (s)
13	Composite Depreciation Rate	5.27%	3.19%		4.61%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	ACTUAL COST	\$0.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	-4640.96%	
16	Requested Service Availability Charge Per ERC	\$693.49	\$329.03	\$170.00	\$1,192.52	Sch. 1 (s)
17	Level of CIAC at Design Capacity	-919.31%	100.00%	N/A	-4548.16%	
18	Minimum Service Availability Charge Per ERC				\$60,043.62	
19	Level of CIAC at Design Capacity				31.66%	
20	Maximum Service Availability Charge Per ERC				\$60,600.58	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	200	185	153	195	Sch. 11 (s)
23	Current No. of Customers	153	153	153	153	Sch. 11 (s)
24	Annual Growth	1	1	N/A	1	Sch. 11 (s)
25	Calculation of Z	57	16	N/A	40	
26	Number of Years to Design Capacity	46.51	32.00	N/A	41.91	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule
 of how the proposed service availability charge was calculated.

FPSC
 Schedule No. 3 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$269,400	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$119,009)</u>	Sch. 7 (s)
3	Net Plant In Service	\$150,391	
4	Used & Useful %	<u>76.69%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$115,330	
6	1996 ERCs	153	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	0	Sch. 12 (s)
8	Total ERCs	<u>153</u>	
9	Net Plant Per ERC	\$754	
10	Less: Utility Investment 8.00%	<u>(\$60)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$693</u>	
12	Proposed Plant Capacity Fee Per Gallon (247 Gallons Per ERC)	<u>\$2.81</u>	
	Calculation of Gallons Per ERC		
13	Total Consumption in Gallons	13,820,525	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	153	Sch. 10 (s)
15	Consumption Per ERC	90,330	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>247</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (e) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$125,262	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$67,398)</u>	Sch. 7 (s)
3	Net Plant In Service - Mains	\$57,864	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$57,864	
6	1996 ERCs	153	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	0	
6	Total ERCs	<u>153</u>	
7	Net Plant Per ERC - Mains	\$378	
8	Less: Utility Investment	13.00% <u>(\$49)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$329</u>	
10	Proposed Main Extension Fee Per Foot (162 feet per lot)	<u>\$2.03</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	24,725	Annual Report
12	B. Number of Lots	153	Sch. 11 (s)
13	C. Feet per Lot (A/B)	162	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

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

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	Descriptions	Unit	4"	6"

SERVICE INSTALLATIONS - Account 363

1	Direct Labor (2 persons x 4 hours)	8	0.00	0.00
2	Materials	1	7.42	14.31
3	a. Wye			
3	b. 50' Sewer pipe SDR35	50	29.68	67.50
4	c. 45 degree elbow	2	5.30	9.54
5	A & G Overhead Rate (16.76%)		7.11	15.31
6	Open Cut Permit (if required)		At Cost	At Cost
7	Total		<u>\$48.51</u>	<u>\$106.66</u>
8	Proposed Service Installation - Unpaved		\$170.00	\$227.00
9	All larger size service installations are at cost.			

SERVICE INSTALLATIONS - Account 363

		Unit	4"	6"
10	Direct Labor (3 persons x 8 hours)	24	0.00	0.00
11	Materials	1	7.42	14.31
12	a. Wye			
12	b. 50' Sewer pipe SDR35	50	29.68	67.50
13	c. 45 degree elbow	2	5.30	9.54
14	A & G Overhead Rate (16.76%)		7.11	15.31
15	Open Cut Permit (if required)		At Cost	At Cost
16	Pavement Repair		137.00	137.00
17	Total		<u>\$186.51</u>	<u>\$243.66</u>
18	Proposed Service Installation - Paved		\$548.00	\$605.00
19	All larger size service installations are at cost.			

UNIT PRICES

	Descriptions	Unit	4"	6"
20	Direct Labor	Hour	\$0.00	\$0.00
	Material for Wastewater Tapping			
21	1. Sewer pipe SDR 35	Foot	\$0.59	\$1.35
22	2. Wye (8 X 4) or (8 X 6)	Each	\$7.42	\$14.31
23	3. 45 degree Elbow	Each	\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), limerock (\$17/yd),
 asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1999 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, A-6
3	352.1 Franchises	3,267	3,267			
4	389.1 Other Plant & Misc. Equipment	167	167			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	1,335	1,335			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	109,984		109,984		
9	361.2 Collection Sewers - Gravity	15,278		15,278		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	1,021			1,021	
12	364.2 Flow Measuring Devices	8	8			
13	365.2 Flow Measuring Installation	2	2			
14	389.2 Other Plant & Misc. Equipment	23	23			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	1,199	1,199			
18	370.3 Receiving Wells	184	184			
19	371.3 Pumping Equipment	19,147	19,147			
20	389.3 Other Plant & Misc. Equipment	47	47			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	337	337			
23	354.4 Structures & Improvements	26,120	26,120			
24	360.4 Treatment & Disposal	217,041	217,041			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	440	440			
27	389.4 Other Plant & Misc. Equipment	83	83			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	323				
30	354.5 Structures & Improvements	3,291				
31	390.5 Office Furniture & Equipment	2,034				
32	390.51 Computer Equipment	5,414				
33	391.5 Transportation Equipment	3,123				
34	392.5 Stores Equipment	29				
35	393.5 Tools, Shop & Garage Equipment	1,134				
36	394.5 Laboratory Equipment	1,028				
37	395.5 Power Operated Equipment	1,298				
38	396.5 Communication Equipment	589				
39	397.5 Miscellaneous Equipment	265				
40	398.5 Other Tangible Plant	499				
41	Subtotal	414,708	269,400	125,262	1,021	
42	Future Costs / CWIP	0	0	0	0	
43	Total	414,708	269,400	125,262	1,021	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 6 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, A-6
3	352.1 Franchises	0	0			
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	10,678	10,678			
24	380.4 Treatment & Disposal	52,117	52,117			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	10	10			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	62,805	62,805	0	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	62,805	62,805	0	0	
44	Total Net Plant	414,708	269,400	125,262	1,021	
45	Used & Useful Percentage	85%	77%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / Marion / Salt Springs
 Docket No.: 850485
 Test Year Ended: 12/31/86
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1981 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	1,724	1,724			MFR Vol. 3, Book 1, A-10
4	389.1 Other Plant & Misc. Equipment	122	122			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	-38	-38			
8	360.2 Collection Sewers - Force	62,681		62,681		
9	361.2 Collection Sewers - Gravity	4,717		4,717		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	540			540	
12	364.2 Flow Measuring Devices	14	14			
13	365.2 Flow Measuring Installation	1	1			
14	389.2 Other Plant & Misc. Equipment	17	17			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	-232	-232			
18	370.3 Receiving Wells	108	108			
19	371.3 Pumping Equipment	-3,098	-3,098			
20	389.3 Other Plant & Misc. Equipment	36	36			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	5,182	5,182			
24	380.4 Treatment & Disposal	114,850	114,850			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	261	261			
27	389.4 Other Plant & Misc. Equipment	62	62			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	775				
31	390.5 Office Furniture & Equipment	1,005				
32	390.51 Computer Equipment	2,651				
33	391.5 Transportation Equipment	2,506				
34	392.5 Stores Equipment	11				
35	393.5 Tools, Shop & Garage Equipment	609				
36	394.5 Laboratory Equipment	184				
37	395.5 Power Operated Equipment	1,086				
38	396.5 Communication Equipment	305				
39	397.5 Miscellaneous Equipment	75				
40	398.5 Other Tangible Plant	353				
41	Total	186,517	119,009	67,398	540	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	82	82			MFR Vol. 3, Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	9	9			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	3,662		3,662		
9	361.2 Collection Sewers - Gravity	339		339		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	27			27	
12	364.2 Flow Measuring Devices	2	2			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	1	1			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	38	38			
18	370.3 Receiving Wells	6	6			
19	371.3 Pumping Equipment	1,065	1,065			
20	389.3 Other Plant & Misc. Equipment	3	3			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	818	818			
24	380.4 Treatment & Disposal	12,067	12,067			
25	361.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	15	15			
27	389.4 Other Plant & Misc. Equipment	5	5			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	82				
31	390.5 Office Furniture & Equipment	136				
32	390.51 Computer Equipment	902				
33	391.5 Transportation Equipment	521				
34	392.5 Stores Equipment	2				
35	393.5 Tools, Shop & Garage Equipment	71				
36	394.5 Laboratory Equipment	69				
37	395.5 Power Operated Equipment	108				
38	396.5 Communication Equipment	59				
39	397.5 Miscellaneous Equipment	18				
40	398.5 Other Tangible Plant	50				
41	Total Depreciation Expense	<u>20,157</u>	<u>14,111</u>	<u>4,001</u>	<u>27</u>	
42	1996 Average Depreciable Plant less Land	<u>412,714</u>	<u>267,728</u>	<u>125,262</u>	<u>1,021</u>	
43	Composite Depreciation Rate	<u>4.88%</u>	<u>5.27%</u>	<u>3.19%</u>	<u>2.64%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	<u>INTANGIBLE PLANT</u>					
2	351.1 Organization	0	0			
3	352.1 Franchises	0	0			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	0	0			Book 1, B-14
5	<u>COLLECTION PLANT</u>					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	<u>SYSTEM PUMPING PLANT</u>					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	<u>TREATMENT AND DISPOSAL PLANT</u>					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	417	417			
24	380.4 Treatment & Disposal	6,154	6,154			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	3	3			
28	<u>GENERAL PLANT</u>					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	6,574	6,574	0	0	
42	CIAC Amortization	4,121	117	4,004	0	
43	Non Used & Useful Percentage	15%	23%	0%	0%	
44	Non Used & Useful CIAC Amortization	624	27	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
 Schedule No. 9 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	2,200	1,727	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	114,071	76,852	
3	Contributed Lines	0	0	
4	Cont. Prpty Other than Lines	0	0	
5	Service Installation Fees	0	0	
6	TOTAL SEWER CIAC	116,271	78,579	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (e)
 Page 1 of 1
 Preparer: Bliss

(1)	(2)	(3)	(4)	(5)	
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	102	1.0	102	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	102		102	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	10	1.0	10	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	2	8.0	16	
17	3"	0	16.0	0	
18	4"	1	25.0	25	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	13		51	
23	Total Number of ERCs	115		153	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

Company: SSU / Marion / Salt Springs
 Docket No.: 850495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	153	Sch. 10 (s)
2	Margin Reserve Factor	<u>1.000</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	153	
4	Used & Useful Percentage	76.68%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	200	
6	Future ERCs	47	
7	Projected Average Annual Growth in ERCs	1	Sch. 12 (s)
8	Number of Years to Design Capacity	46.51	
Collection Mains:			
9	1996 ERCs	153	Sch. 10 (s)
10	Margin Reserve Factor	<u>1.000</u>	Note: (a)
11	Current ERC's with Margin Reserve	153	
12	Permitted No. of Lots/ERC's @ 12/31/96	185	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	185	
15	Future ERCs	32	
16	Projected Average Annual Growth in ERCs	1	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>32</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-6.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Marion / Salt Springs
 Docket No.: 950495
 Test Year Ended: 12/31/96

FPSC
 Schedule No. 12 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		153	Vol 6, Book 1 Sch F-8
2	1997	0	153	
3	1998	0	153	
4	1999	0	153	
5	2000	0	153	
6	2001	0	153	
7	2002	0	153	
8	2003	0	153	
9	2004	0	153	
10	2005	0	153	
11	2006	0	153	
12	2007	0	153	
13	2008	0	153	
14	2009	0	153	
15	2010	0	153	
16	2011	0	153	
17	2012	0	153	
18	2013	0	153	
19	2014	0	153	
20	2015	0	153	
21	2016	0	153	
22	2017	0	153	
23	2018	0	153	
24	2019	0	153	
25	2020	0	153	
26	2021	0	153	
27	2022	0	153	
28	2023	0	153	
29	2024	0	153	
30	2025	0	153	
31	2026	0	153	
32	2027	0	153	
33	2028	0	153	
34	2029	0	153	
35	2030	0	153	
36	2031	0	153	
37	2032	0	153	
38	2033	0	153	
39	2034	0	153	
40	2035	0	153	
41	2036	0	153	

SCHEDULE OF DEVELOPER AGREEMENTS

Company: SSU / Marion / Salt Springs
Docket No.: 950495
Test Year Ended: 12/31/96
Historical Projected

Explanation: Rule 25-30.565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (e)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1 2	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Marion / Salt Springs
Docket No.: 950485
Test Year Ended: 12/31/86
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1 2 3	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the <i>Additional Engineering Information</i> .
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Marion / Salt Springs
Docket No.: 950495
Test Year Ended: 12/31/96
Historical Projected

Explanation: Rule 25-30.565 (4) (c) A detailed statement by
a registered professional engineer showing the cost, by
Uniform System of Accounting account numbers, and
capacity of proposed plant expansion

FPSC
Schedule No. 16 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1 2	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (s)
Page 1 of 1
Preparer: Bliss

(1)

**Line
No.**

Water Treatment Plant / Distribution Mains

-
- 1 Please refer to D-Schedules in the minimum filing requirements.
 - 2 Future expansions will be financed through a combination of
 - 3 debt and equity, as appropriate.
 - 4

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	N/A	\$1,463.76	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$7.25	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$268.70	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$4.40	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	\$350.00	\$170.00	Sch. 5 (s)
6	Per Connection - 6"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$350.00	\$1,902.46	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$81,758	\$19,607	\$7	\$101,372	Sch. 6 (s) p 1
2	Land	\$6,602			\$6,602	Sch. 6 (s) p 1
3	Depreciable Assets	\$75,156	\$19,607	\$7	\$94,770	
4	Accumulated Depreciation to Date	\$26,738	\$7,743	\$0	\$34,481	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$58,191	\$19,053	\$0	\$77,244	
6	Net Plant at Design Capacity	\$23,567	\$554	\$7	\$24,128	
7	Transmission & Distribution / Collection Lines		\$19,607		\$19,607	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		19.34%	
9	CIAC to Date	\$0	\$18,375	\$0	\$18,375	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$3,306	\$4,025	\$0	\$7,331	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$3,306	\$14,625	\$0	\$17,931	
12	Future Customers (ERC) to be Connected	8	26	0	11	Sch. 11 (s)
13	Composite Depreciation Rate	5.52%	2.22%		4.88%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	ACTUAL COST	\$0.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	1.84%	
16	Requested Service Availability Charge Per ERC	\$1,463.76	\$268.70	\$170.00	\$1,902.46	Sch. 1 (s)
17	Level of CIAC at Design Capacity	23.10%	1574.43%	N/A	65.81%	
18	Minimum Service Availability Charge Per ERC				\$520.47	
19	Level of CIAC at Design Capacity				19.34%	
20	Maximum Service Availability Charge Per ERC				\$2,175.89	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	35	53	27	38	Sch. 11 (s)
23	Current No. of Customers	27	27	27	27	Sch. 11 (s)
24	Annual Growth	1	1	N/A	1	Sch. 11 (s)
25	Calculation of Z	2	8	N/A	3	
26	Number of Years to Design Capacity	7.58	26.00	N/A	11.14	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

Company: SSU / Putnam / Silver Lake Oaks
 Dockst No.: 950495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A summary schedule
 of how the proposed service availability charge was calculated.

FPSC
 Schedule No. 3 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fee	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$81,758	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$26,738)</u>	Sch. 7 (s)
3	Net Plant In Service	\$55,020	
4	Used & Useful %	<u>78.08%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$42,958	
6	1996 ERCs	27	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	0	Sch. 12 (s)
8	Total ERCs	<u>27</u>	
9	Net Plant Per ERC	\$1,591	
10	Less: Utility Investment 8.00%	<u>(\$127)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$1,464</u>	
12	Proposed Plant Capacity Fee Per Gallon (202 Gallons Per ERC)	<u>\$7.25</u>	
	Calculation of Gallons Per ERC		
13	Total Consumption in Gallons	1,995,079	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	27	Sch. 10 (s)
15	Consumption Per ERC	73,892	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>202</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$19,607	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$7,743)</u>	Sch. 7 (s)
3	Net Plant In Service - Mains	\$11,864	
4	Used & Useful %	<u>70.3%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$8,339	
6	1996 ERCs	27	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	0	
6	Total ERCs	<u>27</u>	
7	Net Plant Per ERC - Mains	\$308	
8	Less: Utility Investment	13.00% <u>(\$40)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$268</u>	
10	Proposed Main Extension Fee Per Foot (61 feet per lot)	<u>\$4.40</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	1,638	Annual Report
12	B. Number of Lots	27	Sch. 11 (s)
13	C. Feet per Lot (A/B)	61	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

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

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	Descriptions	Unit	4"	6"

SERVICE INSTALLATIONS - Account 363

1	Direct Labor (2 persons x 4 hours)	8	0.00	0.00
2	Materials			
	a. Wye	1	7.42	14.31
3	b. 50' Sewer pipe SDR35	50	29.68	67.50
4	c. 45 degree elbow	2	5.30	9.54
5	A & G Overhead Rate (16.76%)		7.11	15.31
6	Open Cut Permit (if required)		At Cost	At Cost
7	Total		<u>\$49.51</u>	<u>\$106.66</u>
8	Proposed Service Installation - Unpaved		\$170.00	\$227.00
9	All larger size service installations are at cost.			

SERVICE INSTALLATIONS - Account 363

		Unit	4"	6"
10	Direct Labor (3 persons x 8 hours)	24	0.00	0.00
11	Materials			
	a. Wye	1	7.42	14.31
12	b. 50' Sewer pipe SDR35	50	29.68	67.50
13	c. 45 degree elbow	2	5.30	9.54
14	A & G Overhead Rate (16.76%)		7.11	15.31
15	Open Cut Permit (if required)		At Cost	At Cost
16	Pavement Repair		137.00	137.00
17	Total		<u>\$186.51</u>	<u>\$243.66</u>
18	Proposed Service Installation - Paved		\$548.00	\$605.00
19	All larger size service installations are at cost.			

UNIT PRICES

	Descriptions	Unit	4"	6"
20	Direct Labor	Hour	\$0.00	\$0.00
	Material for Wastewater Tapping			
21	1. Sewer pipe SDR 35	Foot	\$0.59	\$1.35
22	2. Wye (8 X 4) or (8 X 6)	Each	\$7.42	\$14.31
23	3. 45 degree Elbow	Each	\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), limerock (\$17/yd),
 asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / Putnam / Silver Lake Oaks
 Docket No.: 950495
 Test Year Ended: 12/31/86
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	468	468			MFR Vol. 3, Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	6,602	6,602			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	18,607		18,607		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	7			7	
12	364.2 Flow Measuring Devices	4,167	4,167			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	9,391	9,391			
20	369.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	8,420	8,420			
24	360.4 Treatment & Disposal	34,184	34,184			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	18,526	18,526			
27	369.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	74				
30	354.5 Structures & Improvements	757				
31	390.5 Office Furniture & Equipment	468				
32	390.51 Computer Equipment	1,246				
33	391.5 Transportation Equipment	719				
34	392.5 Stores Equipment	7				
35	393.5 Tools, Shop & Garage Equipment	261				
36	394.5 Laboratory Equipment	237				
37	395.5 Power Operated Equipment	299				
38	396.5 Communication Equipment	136				
39	397.5 Miscellaneous Equipment	61				
40	398.5 Other Tangible Plant	115				
41	Subtotal	105,749	81,758	19,607	7	
42	Future Costs / CWIP	0	0	0	0	
43	Total	105,749	81,758	19,607	7	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 6 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	0	0			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	0	0			Book 1, A-6
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	5,925		5,825		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	1,930	1,930			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	3,099	3,099			
24	380.4 Treatment & Disposal	6,107	6,107			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	6,787	6,787			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	380.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	23,748	17,923	5,825	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	23,748	17,923	5,825	0	
44	Total Net Plant	105,749	81,758	19,607	7	
45	Used & Useful Percentage	78%	78%	70%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (a)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	82	62			MFR Vol. 3, Book 1, A-10
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	7,743		7,743		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	834	834			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Walls	0	0			
19	371.3 Pumping Equipment	5,460	5,460			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	526	526			
24	380.4 Treatment & Disposal	18,622	18,622			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	1,234	1,234			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	178				
31	390.5 Office Furniture & Equipment	231				
32	390.51 Computer Equipment	610				
33	391.5 Transportation Equipment	577				
34	392.5 Stores Equipment	2				
35	393.5 Tools, Shop & Garage Equipment	140				
36	394.5 Laboratory Equipment	42				
37	395.5 Power Operated Equipment	252				
38	396.5 Communication Equipment	70				
39	397.5 Miscellaneous Equipment	17				
40	398.5 Other Tangible Plant	81				
41	Total	36,681	26,738	7,743	0	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	12	12			MFR Vol. 3, Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	435		435		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	833	833			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	522	522			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	264	264			
24	380.4 Treatment & Disposal	1,901	1,901			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	617	617			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	19				
31	390.5 Office Furniture & Equipment	31				
32	390.51 Computer Equipment	208				
33	391.5 Transportation Equipment	120				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	16				
36	394.5 Laboratory Equipment	16				
37	395.5 Power Operated Equipment	25				
38	396.5 Communication Equipment	14				
39	397.5 Miscellaneous Equipment	4				
40	398.5 Other Tangible Plant	11				
41	Total Depreciation Expense	<u>5,048</u>	<u>4,149</u>	<u>435</u>	<u>0</u>	
42	1996 Average Depreciable Plant less Land	<u>98,073</u>	<u>75,156</u>	<u>19,607</u>	<u>7</u>	
43	Composite Depreciation Rate	<u>5.10%</u>	<u>5.52%</u>	<u>2.22%</u>	<u>0.00%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (a)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	0	0			MFR Vol. 3, Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	214		214		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	256	256			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	104	104			
24	380.4 Treatment & Disposal	746	746			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	242	242			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	1,562	1,348	214	0	
42	CIAC Amortization	606	0	606	0	
43	Non Used & Useful Percentage	<u>22%</u>	<u>22%</u>	<u>30%</u>	<u>0%</u>	
44	Non Used & Useful CIAC Amortization	136	0	180	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (1).

FPSC
 Schedule No. 9 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	0	3,306	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	0	0	
3	Contributed Lines	18,375	4,025	
4	Cont. Prpty Other than Lines	0	0	
5	Service Installation Fees	0	0	
6	TOTAL SEWER CIAC	18,375	7,331	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	27	1.0	27	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	27		27	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	Total Number of ERCs	27		27	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

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

Explanation: Rule 25-30.565 (4) (h) (I) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (a)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	27	Sch. 10 (s)
2	Margin Reserve Factor	<u>1.000</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	27	
4	Used & Useful Percentage	78.08%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	35	
6	Future ERCs	8	
7	Projected Average Annual Growth in ERCs	1	Sch. 12 (s)
8	Number of Years to Design Capacity	7.58	
Collection Mains:			
9	1996 ERCs	27	Sch. 10 (s)
10	Margin Reserve Factor	<u>1.000</u>	Note: (a)
11	Current ERC's with Margin Reserve	27	
12	Permitted No. of Lots/ERC's @ 12/31/96	53	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	53	
15	Future ERCs	26	
16	Projected Average Annual Growth in ERCs	1	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>26</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Putnam / Silver Lake Oaks
 Docket No.: 950495
 Test Year Ended: 12/31/96

FPSC
 Schedule No. 12 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		27	
2	1997	0	27	Vol 6, Book 1
3	1998	0	27	Sch F-8
4	1999	0	27	
5	2000	0	27	
6	2001	0	27	
7	2002	0	27	
8	2003	0	27	
9	2004	0	27	
10	2005	0	27	
11	2006	0	27	
12	2007	0	27	
13	2008	0	27	
14	2009	0	27	
15	2010	0	27	
16	2011	0	27	
17	2012	0	27	
18	2013	0	27	
19	2014	0	27	
20	2015	0	27	
21	2016	0	27	
22	2017	0	27	
23	2018	0	27	
24	2019	0	27	
25	2020	0	27	
26	2021	0	27	
27	2022	0	27	
28	2023	0	27	
29	2024	0	27	
30	2025	0	27	
31	2026	0	27	
32	2027	0	27	
33	2028	0	27	
34	2029	0	27	
35	2030	0	27	
36	2031	0	27	
37	2032	0	27	
38	2033	0	27	
39	2034	0	27	
40	2035	0	27	
41	2036	0	27	

SCHEDULE OF DEVELOPER AGREEMENTS

Company: SSU / Putnam / Silver Lake Oaks
Docket No.: 950495
Test Year Ended: 12/31/96
Historical Projected

Explanation: Rule 25-30.565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (s)
Page 1 of 1
Preparer: Blies

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

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

Explanation: Rule 25-30.565 (4) (c) A detailed statement by
a registered professional engineer showing the cost, by
Uniform System of Accounting account numbers, and
capacity of proposed plant expansion

FPSC
Schedule No. 16 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1 2	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropriate.
4	

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	N/A	\$2,840.50	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$7.91	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$962.53	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$7.76	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	\$350.00	\$170.00	Sch. 5 (s)
6	Per Connection - 6"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$350.00	\$3,973.03	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$427,204	\$136,031	\$830	\$564,066	Sch. 6 (s) p 1
2	Land	\$26,330			\$26,330	Sch. 6 (s) p 1
3	Depreciable Assets	\$400,874	\$136,031	\$830	\$537,736	
4	Accumulated Depreciation to Date	\$197,240	\$58,057	\$152	\$255,449	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$344,078	\$58,057	\$152	\$402,287	
6	Net Plant at Design Capacity	\$83,126	\$77,974	\$676	\$161,779	
7	Transmission & Distribution / Collection Lines		\$136,031		\$136,031	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		24.12%	
9	CIAC to Date	\$4	\$1,200	\$538	\$1,742	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$0	\$586	\$12	\$598	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$1	\$586	\$12	\$599	
12	Future Customers (ERC) to be Connected	7	0	0	5	Sch. 11 (s)
13	Composite Depreciation Rate	5.66%	3.29%		5.09%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	ACTUAL COST	\$0.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	0.71%	
16	Requested Service Availability Charge Per ERC	\$2,840.50	\$962.53	\$170.00	\$3,973.03	Sch. 1 (s)
17	Level of CIAC at Design Capacity	19.00%	0.79%	N/A	13.42%	
18	Minimum Service Availability Charge Per ERC				\$7,316.87	
19	Level of CIAC at Design Capacity				24.12%	
20	Maximum Service Availability Charge Per ERC				\$23,220.79	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	79	52	67	73	Sch. 11 (s)
23	Current No. of Customers	72	68	67	67	Sch. 11 (s)
24	Annual Growth	1	1	N/A	1	Sch. 11 (s)
25	Calculation of Z	1	0	N/A	0	
26	Number of Years to Design Capacity	6.47	0.00	N/A	4.91	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (e) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (e)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$427,204	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$197,240)</u>	Sch. 7 (s)
3	Net Plant In Service	\$229,964	
4	Used & Useful %	<u>91.37%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$210,120	
6	1996 ERCs	67	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	1	Sch. 12 (s)
8	Total ERCs	<u>68</u>	
9	Net Plant Per ERC	\$3,088	
10	Less: Utility Investment 8.00%	<u>(\$247)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$2,841</u>	
12	Proposed Plant Capacity Fee Per Gallon (359 Gallons Per ERC)	<u>\$7.91</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption in Gallons	8,775,830	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	67	Sch. 10 (s)
15	Consumption Per ERC	130,983	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>359</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (e) A summary schedule
 of how the proposed service availability charge was calculated.

FPSC
 Schedule No. 4 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$136,031	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$58,057)</u>	Sch. 7 (s)
3	Net Plant In Service - Mains	\$77,974	
4	Used & Useful %	<u>96.6%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$75,293	
6	1996 ERCs	67	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	1	
6	Total ERCs	<u>68</u>	
7	Net Plant Per ERC - Mains	\$1,106	
8	Less: Utility Investment	13.00% <u>(\$144)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$963</u>	
10	Proposed Main Extension Fee Per Foot (124 feet per lot)	<u>\$7.76</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	8,280	Annual Report
12	B. Number of Lots	67	Sch. 11 (s)
13	C. Feet per Lot (A/B)	124	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

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

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Descriptions	(2) Unit	(3) 4"	(4) 6"
SERVICE INSTALLATIONS - Account 363				
1	Direct Labor (2 persons x 4 hours)	8	0.00	0.00
2	Materials			
3	a. Wye	1	7.42	14.31
4	b. 50' Sewer pipe SDR35	50	29.68	67.50
5	c. 45 degree elbow	2	5.30	9.54
6	A & G Overhead Rate (16.76%)		7.11	15.31
7	Open Cut Permit (if required)		At Cost	At Cost
	Total		<u>\$49.51</u>	<u>\$106.66</u>
8	Proposed Service Installation - Unpaved		\$170.00	\$227.00
9	All larger size service installations are at cost.			

SERVICE INSTALLATIONS - Account 363

		Unit	4"	6"
10	Direct Labor (3 persons x 8 hours)	24	0.00	0.00
11	Materials			
12	a. Wye	1	7.42	14.31
13	b. 50' Sewer pipe SDR35	50	29.68	67.50
14	c. 45 degree elbow	2	5.30	9.54
15	A & G Overhead Rate (16.76%)		7.11	15.31
16	Open Cut Permit (if required)		At Cost	At Cost
17	Pavement Repair		137.00	137.00
	Total		<u>\$186.51</u>	<u>\$243.66</u>
18	Proposed Service Installation - Paved		\$548.00	\$605.00
19	All larger size service installations are at cost.			

UNIT PRICES

	Descriptions	Unit	4"	6"
20	Direct Labor	Hour	\$0.00	\$0.00
	Material for Wastewater Tapping			
21	1. Sewer pipe SDR 35	Foot	\$0.59	\$1.35
22	2. Wye (8 X 4) or (8 X 6)	Each	\$7.42	\$14.31
23	3. 45 degree Elbow	Each	\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), limerock (\$17/yard),
 asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, A-6
3	352.1 Franchises	940	940			
4	389.1 Other Plant & Misc. Equipment	14,923	14,923			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	26,330	26,330			
7	354.2 Structures & Improvements	181	181			
8	360.2 Collection Sewers - Force	130,843		130,843		
9	361.2 Collection Sewers - Gravity	5,188		5,188		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	830			830	
12	364.2 Flow Measuring Devices	9,173	9,173			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	4	4			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	23,537	23,537			
18	370.3 Receiving Wells	36	36			
19	371.3 Pumping Equipment	17,948	17,948			
20	389.3 Other Plant & Misc. Equipment	9	9			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	66	66			
23	354.4 Structures & Improvements	4,906	4,906			
24	380.4 Treatment & Disposal	320,655	320,655			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	8,480	8,480			
27	389.4 Other Plant & Misc. Equipment	16	16			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	94				
30	354.5 Structures & Improvements	961				
31	390.5 Office Furniture & Equipment	594				
32	390.51 Computer Equipment	1,581				
33	391.5 Transportation Equipment	912				
34	392.5 Stores Equipment	9				
35	393.5 Tools, Shop & Garage Equipment	331				
36	394.5 Laboratory Equipment	300				
37	395.5 Power Operated Equipment	379				
38	396.5 Communication Equipment	172				
39	387.5 Miscellaneous Equipment	77				
40	398.5 Other Tangible Plant	146				
41	Subtotal	569,622	427,204	136,031	830	
42	Future Costs / CWIP	0	0	0	0	
43	Total	569,622	427,204	136,031	830	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / Marion / South Forty
 Docket No.: 850495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

FPSC
 Schedule No. 6 (a)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	0	0			MFR Vol. 3, Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	6	6			
8	360.2 Collection Sewers - Force	4,389		4,389		
9	361.2 Collection Sewers - Gravity	289		289		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	808	808			
18	370.3 Receiving Wells	1	1			
19	371.3 Pumping Equipment	656	656			
20	389.3 Other Plant & Misc. Equipment	1	1			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	843	843			
24	380.4 Treatment & Disposal	33,188	33,188			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	1,361	1,361			
27	389.4 Other Plant & Misc. Equipment	1	1			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	41,543	36,865	4,678	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	41,543	36,865	4,678	0	
44	Total Net Plant	569,622	427,204	136,031	830	
45	Used & Useful Percentage	93%	91%	97%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	347	347			
4	389.1 Other Plant & Misc. Equipment	10,572	10,572			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	78	78			
8	360.2 Collection Sewers - Force	57,698		57,896		
9	361.2 Collection Sewers - Gravity	361		361		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	152			152	
12	364.2 Flow Measuring Devices	11,009	11,009			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	1	1			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	10,070	10,070			
18	370.3 Receiving Wells	15	15			
19	371.3 Pumping Equipment	7,011	7,011			
20	389.3 Other Plant & Misc. Equipment	7	7			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	714	714			
24	380.4 Treatment & Disposal	155,692	155,692			
25	381.4 Plant Sewers	0	0			
26	362.4 Outfall Sewer Lines	1,714	1,714			
27	389.4 Other Plant & Misc. Equipment	10	10			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	226				
31	390.5 Office Furniture & Equipment	294				
32	390.51 Computer Equipment	775				
33	391.5 Transportation Equipment	732				
34	392.5 Stores Equipment	3				
35	393.5 Tools, Shop & Garage Equipment	178				
36	394.5 Laboratory Equipment	53				
37	395.5 Power Operated Equipment	320				
38	396.5 Communication Equipment	89				
39	397.5 Miscellaneous Equipment	22				
40	398.5 Other Tangible Plant	103				
41	Total	258,244	197,240	58,057	152	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (e)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	24	24			MFR Vol. 3, Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	830	830			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	6	6			
8	360.2 Collection Sewers - Force	4,357		4,357		
9	361.2 Collection Sewers - Gravity	115		115		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	22			22	
12	364.2 Flow Measuring Devices	1,835	1,835			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	737	737			
18	370.3 Receiving Wells	1	1			
19	371.3 Pumping Equipment	998	998			
20	389.3 Other Plant & Misc. Equipment	1	1			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	154	154			
24	380.4 Treatment & Disposal	17,828	17,828			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	282	282			
27	389.4 Other Plant & Misc. Equipment	1	1			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	24				
31	390.5 Office Furniture & Equipment	40				
32	390.51 Computer Equipment	264				
33	391.5 Transportation Equipment	152				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	21				
36	394.5 Laboratory Equipment	20				
37	395.5 Power Operated Equipment	32				
38	396.5 Communication Equipment	17				
39	397.5 Miscellaneous Equipment	5				
40	398.5 Other Tangible Plant	15				
41	Total Depreciation Expense	<u>27,781</u>	<u>22,697</u>	<u>4,472</u>	<u>22</u>	
42	1996 Average Depreciable Plant less Land	<u>543,132</u>	<u>400,808</u>	<u>136,031</u>	<u>830</u>	
43	Composite Depreciation Rate	<u>5.11%</u>	<u>5.66%</u>	<u>3.29%</u>	<u>2.65%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, B-14
3	352.1 Franchises	0	0			
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	261		261		
9	361.2 Collection Sewers - Gravity	7		7		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	44	44			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	60	60			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	31	31			
24	380.4 Treatment & Disposal	3,587	3,587			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	57	57			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	4,047	3,779	268	0	
42	CIAC Amortization	56	0	42	14	
43	Non Used & Useful Percentage	<u>7%</u>	<u>8%</u>	<u>3%</u>	<u>0%</u>	
44	Non Used & Useful CIAC Amortization	4	0	1	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (f).

FPSC
 Schedule No. 9 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	Account No. and Name	1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	4	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	1,200	586	
3	Contributed Lines	0	0	
4	Cont. Prpty Other than Lines	0	0	
5	Service Installation Fees	538	12	
6	TOTAL SEWER CIAC	1,742	598	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (s)
 Page 1 of 1
 Preparer: Bliss

(1)	(2)	(3)	(4)	(5)	
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	0	1.0	0	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	0		0	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	33	1.0	33	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	2	5.0	10	
16	2"	1	8.0	8	
17	3"	1	16.0	16	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	37		67	
23	Total Number of ERCs	37		67	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	67	Sch. 10 (s)
2	Margin Reserve Factor	<u>1.078</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	72	
4	Used & Useful Percentage	81.37%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	79	
6	Future ERCs	7	
7	Projected Average Annual Growth in ERCs	1	Sch. 12 (s)
8	Number of Years to Design Capacity	6.47	
Collection Mains:			
9	1996 ERCs	67	Sch. 10 (s)
10	Margin Reserve Factor	<u>1.016</u>	Note: (a)
11	Current ERC's with Margin Reserve	68	
12	Permitted No. of Lots/ERC's @ 12/31/96	52	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	52	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	1	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>0</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Marion / South Forty
Docket No.: 950495
Test Year Ended: 12/31/96

FPSC
Schedule No. 12 (s)
Page 1 of 1
Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		67	Vol 6, Book 1
2	1997	1	68	Sch F-8

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (a)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (e)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Marion / South Forty
Docket No.: 950495
Test Year Ended: 12/31/86
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by
a registered professional engineer showing the cost, by
Uniform System of Accounting account numbers, and
capacity of proposed plant expansion

FPSC
Schedule No. 16 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1 2	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
---------------------	--------------------

1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

Company: SSU / Marion / South Forty
Docket No.: 850495
Test Year Ended: 12/31/96
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (s)
Page 1 of 1
Preparer: Bliss

(1)

**Line
No.**

Water Treatment Plant / Distribution Mains

-
- 1 Please refer to D-Schedules in the minimum filing requirements.
 - 2 Future expansions will be financed through a combination of
 - 3 debt and equity, as appropriate.
 - 4

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

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

FPSC
 Schedule No. 1 (s)
 Page 1 of 1
 Preparer: Blais

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	\$254.00	\$206.53	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$1.56	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$89.11	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$2.23	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	N/A	\$170.00	Sch. 5 (s)
6	Per Connection - 6"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$254.00	\$465.63	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$112,584	\$43,125	\$30,491	\$186,201	Sch. 6 (s) p 1
2	Land	\$21,200			\$21,200	Sch. 6 (s) p 1
3	Depreciable Assets	\$91,384	\$43,125	\$30,491	\$165,001	
4	Accumulated Depreciation to Date	\$74,376	\$25,739	\$19,238	\$119,353	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$75,575	\$32,770	\$19,238	\$127,583	
6	Net Plant at Design Capacity	\$37,010	\$10,356	\$11,253	\$58,618	
7	Transmission & Distribution / Collection Lines		\$43,125		\$43,125	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		23.16%	
9	CIAC to Date	\$0	\$0	\$72,310	\$72,310	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$0	\$0	\$31,901	\$31,901	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$0	\$31,901	\$31,901	
12	Future Customers (ERC) to be Connected	1	27	0	8	Sch. 11 (s)
13	Composite Depreciation Rate	4.28%	2.38%		3.75%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	\$254.00	N/A	ACTUAL COST	\$254.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	0.84%	N/A	N/A	72.48%	
16	Requested Service Availability Charge Per ERC	\$206.53	\$89.11	\$170.00	\$465.63	Sch. 1 (s)
17	Level of CIAC at Design Capacity	0.68%	21.64%	N/A	75.40%	
18	Minimum Service Availability Charge Per ERC				(\$3,295.87)	
19	Level of CIAC at Design Capacity				23.16%	
20	Maximum Service Availability Charge Per ERC				\$436.63	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	173	180	148	175	Sch. 11 (s)
23	Current No. of Customers	172	153	148	148	Sch. 11 (s)
24	Annual Growth	4	4	N/A	4	Sch. 11 (s)
25	Calculation of Z	0	2	N/A	0	
26	Number of Years to Design Capacity	0.31	6.85	N/A	2.12	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.585 (4) (s) A summary schedule
 of how the proposed service availability charge was calculated.

FPSC
 Schedule No. 3 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$112,584	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$74,376)</u>	Sch. 7 (s)
3	Net Plant In Service	\$38,208	
4	Used & Useful %	<u>99.29%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$37,938	
6	1996 ERCs	148	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	21	Sch. 12 (s)
8	Total ERCs	<u>169</u>	
9	Net Plant Per ERC	\$224	
10	Less: Utility Investment 8.00%	<u>(\$18)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$207</u>	
12	Proposed Plant Capacity Fee Per Gallon (132 Gallons Per ERC)	<u>\$1.56</u>	
	Calculation of Gallons Per ERC		
13	Total Consumption in Gallons	7,138,798	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	148	Sch. 10 (s)
15	Consumption Per ERC	48,235	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>132</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$43,125	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$25,739)</u>	Sch. 7 (s)
3	Net Plant In Service - Mains	\$17,386	
4	Used & Useful %	<u>69.5%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$15,568	
6	1996 ERCs	148	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	4	
6	Total ERCs	<u>152</u>	
7	Net Plant Per ERC - Mains	\$102	
8	Less: Utility Investment	13.00% <u>(\$13)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$89</u>	
10	Proposed Main Extension Fee Per Foot (40 feet per lot)	<u>\$2.23</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	5,852	Annual Report
12	B. Number of Lots	148	Sch. 11 (s)
13	C. Feet per Lot (A/B)	40	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

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

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Descriptions	(2) Unit	(3) 4"	(4) 6"
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SERVICE INSTALLATIONS - Account 363

1	Direct Labor (2 persons x 4 hours)	6	0.00	0.00
2	Materials	1	7.42	14.31
3	a. Wye			
3	b. 50' Sewer pipe SDR35	50	29.68	67.50
4	c. 45 degree elbow	2	5.30	9.54
5	A & G Overhead Rate (16.76%)		7.11	15.31
6	Open Cut Permit (if required)			
7	Total		<u>\$49.51</u>	<u>\$106.66</u>
8	Proposed Service Installation - Unpaved		\$170.00	\$227.00
9	All larger size service installations are at cost.			

SERVICE INSTALLATIONS - Account 363

		Unit	4"	6"
10	Direct Labor (3 persons x 6 hours)	24	0.00	0.00
11	Materials	1	7.42	14.31
12	a. Wye			
12	b. 50' Sewer pipe SDR35	50	29.68	67.50
13	c. 45 degree elbow	2	5.30	9.54
14	A & G Overhead Rate (16.76%)		7.11	15.31
15	Open Cut Permit (if required)			
16	Pavement Repair		137.00	137.00
17	Total		<u>\$186.51</u>	<u>\$243.66</u>
18	Proposed Service Installation - Paved		\$548.00	\$605.00
19	All larger size service installations are at cost.			

UNIT PRICES

	Descriptions	Unit	4"	6"
20	Direct Labor	Hour	\$0.00	\$0.00
	Material for Wastewater Tapping			
21	1. Sewer pipe SDR 35	Foot	\$0.59	\$1.35
22	2. Wye (8 X 4) or (6 X 6)	Each	\$7.42	\$14.31
23	3. 45 degree Elbow	Each	\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), limerock (\$17/yd),
 asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	5,150	5,150			MFR Vol. 3,
3	352.1 Franchises	0	0			Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	21,200	21,200			
7	354.2 Structures & Improvements	4,307	4,307			
8	360.2 Collection Sewers - Force	6,184		6,184		
9	361.2 Collection Sewers - Gravity	36,941		36,941		
10	362.2 Special Collecting	35	35			
11	363.2 Services to Customers	30,491			30,491	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	27,500	27,500			
19	371.3 Pumping Equipment	4,946	4,946			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	228	228			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	35,987	35,987			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	13,231	13,231			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	348				
30	354.5 Structures & Improvements	3,553				
31	390.5 Office Furniture & Equipment	2,196				
32	390.51 Computer Equipment	5,845				
33	391.5 Transportation Equipment	3,372				
34	392.5 Stores Equipment	32				
35	393.5 Tools, Shop & Garage Equipment	1,224				
36	394.5 Laboratory Equipment	1,110				
37	395.5 Power Operated Equipment	1,402				
38	396.5 Communication Equipment	636				
39	397.5 Miscellaneous Equipment	286				
40	398.5 Other Tangible Plant	538				
41	Subtotal	<u>206,742</u>	<u>112,584</u>	<u>43,125</u>	<u>30,491</u>	
42	Future Costs / CWIP	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
43	Total	<u>206,742</u>	<u>112,584</u>	<u>43,125</u>	<u>30,491</u>	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 6 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchises	0	0			Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	220	220			
8	360.2 Collection Sewers - Force	303		303		
9	361.2 Collection Sewers - Gravity	4,207		4,207		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	-355	-355			
19	371.3 Pumping Equipment	932	932			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	0	0			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	5,307	797	4,510	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	5,307	797	4,510	0	
44	Total Net Plant	206,742	112,584	43,125	30,491	
45	Used & Useful Percentage	97%	99%	80%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	3,883	3,883			MFR Vol. 3,
3	352.1 Franchises	0	0			Book 1, A-10
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	3,457	3,457			
8	360.2 Collection Sewers - Force	5,017		5,017		
9	361.2 Collection Sewers - Gravity	20,722		20,722		
10	362.2 Special Collecting	1	1			
11	363.2 Services to Customers	19,238			19,236	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	28,870	28,870			
19	371.3 Pumping Equipment	1,355	1,355			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	34,647	34,647			
25	381.4 Plant Sewers	0	0			
26	362.4 Outfall Sewer Lines	2,163	2,163			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	637				
31	390.5 Office Furniture & Equipment	1,085				
32	390.51 Computer Equipment	2,863				
33	391.5 Transportation Equipment	2,705				
34	392.5 Stores Equipment	12				
35	393.5 Tools, Shop & Garage Equipment	657				
36	394.5 Laboratory Equipment	198				
37	395.5 Power Operated Equipment	1,183				
38	396.5 Communication Equipment	330				
39	397.5 Miscellaneous Equipment	81				
40	398.5 Other Tangible Plant	380				
41	Total	129,684	74,376	25,739	19,236	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	129	129			MFR Vol. 3, Book 1, B-14
3	352.1 Franchises	0	0			
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	135	135			
8	360.2 Collection Sewers - Force	206		206		
9	361.2 Collection Sewers - Gravity	620		820		
10	362.2 Special Collecting	1	1			
11	383.2 Services to Customers	802			802	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	916	916			
19	371.3 Pumping Equipment	275	275			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	360.4 Treatment & Disposal	2,001	2,001			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	441	441			
27	389.4 Other Plant & Misc. Equipment	0	0			
26	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	89				
31	390.5 Office Furniture & Equipment	146				
32	390.51 Computer Equipment	974				
33	391.5 Transportation Equipment	562				
34	392.5 Stores Equipment	2				
35	393.5 Tools, Shop & Garage Equipment	76				
36	394.5 Laboratory Equipment	74				
37	395.5 Power Operated Equipment	117				
38	396.5 Communication Equipment	64				
39	397.5 Miscellaneous Equipment	19				
40	398.5 Other Tangible Plant	54				
41	Total Depreciation Expense	<u>7,903</u>	<u>3,898</u>	<u>1,026</u>	<u>802</u>	
42	1996 Average Depreciable Plant less Land	<u>184,965</u>	<u>91,156</u>	<u>43,125</u>	<u>30,491</u>	
43	Composite Depreciation Rate	<u>4.27%</u>	<u>4.28%</u>	<u>2.38%</u>	<u>2.63%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchises	0	0			Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	35	35			
8	380.2 Collection Sewers - Force	53		53		
9	361.2 Collection Sewers - Gravity	213		213		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	238	238			
19	371.3 Pumping Equipment	71	71			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	0	0			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	610	344	266	0	
42	CIAC Amortization	1,902	0	0	1,902	
43	Non Used & Useful Percentage	3%	1%	10%	0%	
44	Non Used & Useful CIAC Amortization	49	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

Company: SSU / Citrus / Spring Gardens
 Docket No.: 950495
 Test Year Ended: 12/31/98
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
 Schedule No. 9 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1998 Average CIAC	1998 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	0	0	
3	Contributed Lines	0	0	
4	Cont. Prpty Other than Lines	0	0	
5	Service Installation Fees	72,310	31,901	
6	TOTAL SEWER CIAC	72,310	31,901	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	131	1.0	131	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	<u>131</u>		<u>131</u>	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	1	1.0	1	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	2	6.0	16	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	<u>3</u>		<u>17</u>	
23	Total Number of ERCs	134		148	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	148	Sch. 10 (s)
2	Margin Reserve Factor	<u>1.163</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	172	
4	Used & Useful Percentage	99.29%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	173	
6	Future ERCs	1	
7	Projected Average Annual Growth in ERCs	4	Sch. 12 (s)
8	Number of Years to Design Capacity	0.31	
Collection Mains:			
9	1996 ERCs	148	Sch. 10 (s)
10	Margin Reserve Factor	<u>1.031</u>	Note: (a)
11	Current ERC's with Margin Reserve	153	
12	Permitted No. of Lots/ERC's @ 12/31/96	160	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	160	
15	Future ERCs	27	
16	Projected Average Annual Growth in ERCs	4	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>6.6527132</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-6.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495
Test Year Ended: 12/31/96

FPSC
Schedule No. 12 (s)
Page 1 of 1
Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		148	
2	1997	4	152	
3	1998	4	156	
4	1999	4	180	
5	2000	5	165	
6	2001	4	169	
7	2002	4	173	
8	2003	4	177	
9	2004	4	181	

Vol 6, Book 1
Sch F-8

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

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

Explanation: Rule 25-30.565 (4) (c) A detailed statement by
a registered professional engineer showing the cost, by
Uniform System of Accounting account numbers, and
capacity of proposed plant expansion

FPSC
Schedule No. 16 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (a)
Page 1 of 1
Preparer: Bias

(1)

Line No.	Description
1.	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL

- Beginning and End of Year Average -

Company: SSU / Citrus / Spring Gardens

Docket No.: 950495

Test Year Ended: 12/31/98

Historical [] Projected [X]

Explanation: Rule 25-30.585 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC

Schedule No. 19 (s)

Page 1 of 1

Preparer: Bliss

(1)

Line
No.

Water Treatment Plant / Distribution Mains

- 1 Please refer to D-Schedules in the minimum filing requirements.
- 2 Future expansions will be financed through a combination of
- 3 debt and equity, as appropriate.
- 4

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	\$541.63	\$606.33	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$5.61	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$623.19	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$9.59	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	\$350.00	\$170.00	Sch. 5 (s)
6	Per Connection - 6"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$891.63	\$1,399.53	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$594,103	\$710,864	\$84,945	\$1,389,912	Sch. 6 (s) p 1
2	Land	\$98			\$98	Sch. 6 (s) p 1
3	Depreciable Assets	\$594,005	\$710,864	\$84,945	\$1,389,814	
4	Accumulated Depreciation to Date	\$89,885	\$232,753	\$29,085	\$351,723	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$373,563	\$232,753	\$29,085	\$635,401	
6	Net Plant at Design Capacity	\$220,540	\$478,111	\$55,860	\$754,511	
7	Transmission & Distribution / Collection Lines		\$710,864		\$710,864	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		51.14%	
9	CIAC to Date	\$53,844	\$198,896	\$13,541	\$266,281	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$19,906	\$23,912	\$838	\$44,656	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$45,620	\$23,912	\$838	\$70,370	
12	Future Customers (ERC) to be Connected	110	0	0	50	Sch. 11 (s)
13	Composite Depreciation Rate	5.42%	2.35%		3.75%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	\$541.63	N/A	ACTUAL COST	\$541.63	Sch. 1 (s)
15	Level of CIAC at Design Capacity	24.17%	N/A	N/A	29.55%	
16	Requested Service Availability Charge Per ERC	\$606.33	\$623.19	\$170.00	\$1,389.53	Sch. 1 (s)
17	Level of CIAC at Design Capacity	26.61%	36.60%	N/A	35.22%	
18	Minimum Service Availability Charge Per ERC				\$3,806.05	
19	Level of CIAC at Design Capacity				51.14%	
20	Maximum Service Availability Charge Per ERC				\$7,411.98	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	821	661	651	734	Sch. 11 (s)
23	Current No. of Customers	712	663	651	651	Sch. 11 (s)
24	Annual Growth	12	12	N/A	12	Sch. 11 (s)
25	Calculation of Z	26	0	N/A	0	
26	Number of Years to Design Capacity	8.81	0.00	N/A	4.01	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule
 of how the proposed service availability charge was calculated.

FPSC
 Schedule No. 3 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$594,103	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$89,885)</u>	Sch. 7 (s)
3	Net Plant In Service	\$504,218	
4	Used & Useful %	<u>86.65%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$436,922	
6	1996 ERCs	651	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	12	Sch. 12 (s)
8	Total ERCs	<u>663</u>	
9	Net Plant Per ERC	\$659	
10	Less: Utility Investment 8.00%	<u>(\$53)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$606</u>	
12	Proposed Plant Capacity Fee Per Gallon (108 Gallons Per ERC)	<u>\$5.61</u>	
	Calculation of Gallons Per ERC		
13	Total Consumption in Gallons	25,637,223	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	651	Sch. 10 (s)
15	Consumption Per ERC	39,412	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>108</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule
 of how the proposed service availability charge was calculated.

FPSC
 Schedule No. 4 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$710,864	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$232,753)</u>	Sch. 7 (s)
3	Net Plant In Service - Mains	\$478,111	
4	Used & Useful %	<u>99.3%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$474,882	
6	1996 ERCs	651	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	12	
6	Total ERCs	<u>663</u>	
7	Net Plant Per ERC - Mains	\$716	
8	Less: Utility Investment	13.00% <u>(\$93)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$623</u>	
10	Proposed Main Extension Fee Per Foot (65 feet per lot)	<u>\$9.59</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	42,358	Annual Report
12	B. Number of Lots	651	Sch. 11 (s)
13	C. Feet per Lot (A/B)	65	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

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

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Descriptions	(2) Unit	(3)	(4) 6"
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SERVICE INSTALLATIONS - Account 363

1	Direct Labor (2 persons x 4 hours)	8	0.00	0.00
2	Materials	1	7.42	14.31
3	a. Wye			
3	b. 50' Sewer pipe SDR35	50	29.68	67.50
4	c. 45 degree elbow	2	5.30	9.54
5	A & G Overhead Rate (16.76%)		7.11	15.31
6	Open Cut Permit (if required)			
7	Total		<u>\$48.51</u>	<u>\$106.66</u>
8	Proposed Service Installation - Unpaved		\$170.00	\$227.00
9	All larger size service installations are at cost.			

SERVICE INSTALLATIONS - Account 363

		Unit	4"	6"
10	Direct Labor (3 persons x 8 hours)	24	0.00	0.00
11	Materials			
11	a. Wye	1	7.42	14.31
12	b. 50' Sewer pipe SDR35	50	29.68	67.50
13	c. 45 degree elbow	2	5.30	9.54
14	A & G Overhead Rate (16.76%)		7.11	15.31
15	Open Cut Permit (if required)			
16	Pavement Repair		At Cost	At Cost
16			137.00	137.00
17	Total		<u>\$186.51</u>	<u>\$243.66</u>
18	Proposed Service Installation - Paved		\$548.00	\$605.00
19	All larger size service installations are at cost.			

UNIT PRICES

	Descriptions	Unit	4"	6"
20	Direct Labor	Hour	\$0.00	\$0.00
	Material for Wastewater Tapping			
21	1. Sewer pipe SDR 35	Foot	\$0.59	\$1.35
22	2. Wye (8 X 4) or (8 X 6)	Each	\$7.42	\$14.31
23	3. 45 degree Elbow	Each	\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), limerock (\$17/yd),
 asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / Volusia / Sugar Mill
 Docket No.: 850495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, A-6
3	352.1 Franchises	2,471	2,471			
4	389.1 Other Plant & Misc. Equipment	123	123			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	98	98			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	81,377		81,377		
9	361.2 Collection Sewers - Gravity	629,487		629,487		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	84,945			84,945	
12	364.2 Flow Measuring Devices	4,550	4,550			
13	365.2 Flow Measuring Installation	7	7			
14	389.2 Other Plant & Misc. Equipment	99	99			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	1,821	1,821			
18	370.3 Receiving Wells	10,876	10,876			
19	371.3 Pumping Equipment	154,468	154,468			
20	389.3 Other Plant & Misc. Equipment	202	202			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	26,450	26,450			
23	354.4 Structures & Improvements	42,413	42,413			
24	380.4 Treatment & Disposal	348,469	348,469			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	1,894	1,894			
27	389.4 Other Plant & Misc. Equipment	162	162			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	1,757				
30	354.5 Structures & Improvements	17,910				
31	390.5 Office Furniture & Equipment	11,068				
32	390.51 Computer Equipment	29,463				
33	391.5 Transportation Equipment	16,998				
34	392.5 Stores Equipment	159				
35	393.5 Tools, Shop & Garage Equipment	6,169				
36	394.5 Laboratory Equipment	5,594				
37	395.5 Power Operated Equipment	7,066				
38	396.5 Communication Equipment	3,206				
39	397.5 Miscellaneous Equipment	1,441				
40	398.5 Other Tangible Plant	2,713				
41	Subtotal	<u>1,493,457</u>	<u>594,103</u>	<u>710,864</u>	<u>84,945</u>	
42	Future Costs / CWIP	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
43	Total	<u>1,493,457</u>	<u>594,103</u>	<u>710,864</u>	<u>84,945</u>	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 6 (a)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchises	0	0			Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	541		541		
9	381.2 Collection Sewers - Gravity	4,261		4,261		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	15	15			
18	370.3 Receiving Wells	87	87			
19	371.3 Pumping Equipment	1,076	1,076			
20	389.3 Other Plant & Misc. Equipment	1	1			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	13,104	13,104			
24	380.4 Treatment & Disposal	64,659	64,659			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	324	324			
27	389.4 Other Plant & Misc. Equipment	26	26			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	84,094	79,292	4,802	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	84,094	79,292	4,802	0	
44	Total Net Plant	1,483,457	594,103	710,864	84,945	
45	Used & Useful Percentage	94%	87%	98%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.585 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	395	395			MFR Vol. 3, Book 1, A-10
4	389.1 Other Plant & Misc. Equipment	35	35			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	-41	-41			
8	360.2 Collection Sewers - Force	27,515		27,515		
9	361.2 Collection Sewers - Gravity	205,238		205,238		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	29,085			29,085	
12	364.2 Flow Measuring Devices	1,830	1,830			
13	365.2 Flow Measuring Installation	1	1			
14	389.2 Other Plant & Misc. Equipment	25	25			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	266	266			
18	370.3 Receiving Wells	2,179	2,179			
19	371.3 Pumping Equipment	47,256	47,256			
20	389.3 Other Plant & Misc. Equipment	57	57			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	-17,149	-17,149			
24	380.4 Treatment & Disposal	54,562	54,562			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	423	423			
27	389.4 Other Plant & Misc. Equipment	46	46			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	4,219				
31	390.5 Office Furniture & Equipment	5,470				
32	390.51 Computer Equipment	14,432				
33	391.5 Transportation Equipment	13,637				
34	392.5 Stores Equipment	58				
35	393.5 Tools, Shop & Garage Equipment	3,315				
36	394.5 Laboratory Equipment	998				
37	395.5 Power Operated Equipment	5,965				
38	396.5 Communication Equipment	1,659				
39	397.5 Miscellaneous Equipment	410				
40	398.5 Other Tangible Plant	1,918				
41	Total	403,804	89,885	232,753	29,085	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	62	62			MFR Vol. 3, Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	7	7			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	2,710		2,710		
9	361.2 Collection Sewers - Gravity	13,975		13,975		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	2,234			2,234	
12	364.2 Flow Measuring Devices	910	910			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	6	6			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	57	57			
18	370.3 Receiving Wells	362	362			
19	371.3 Pumping Equipment	8,588	8,588			
20	389.3 Other Plant & Misc. Equipment	11	11			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	1,328	1,328			
24	380.4 Treatment & Disposal	19,375	19,375			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	63	63			
27	389.4 Other Plant & Misc. Equipment	9	9			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	448				
31	390.5 Office Furniture & Equipment	738				
32	390.51 Computer Equipment	4,912				
33	391.5 Transportation Equipment	2,834				
34	392.5 Stores Equipment	9				
35	393.5 Tools, Shop & Garage Equipment	386				
36	394.5 Laboratory Equipment	373				
37	395.5 Power Operated Equipment	589				
38	396.5 Communication Equipment	321				
39	397.5 Miscellaneous Equipment	96				
40	398.5 Other Tangible Plant	271				
41	Total Depreciation Expense	<u>60,674</u>	<u>30,778</u>	<u>16,685</u>	<u>2,234</u>	
42	1996 Average Depreciable Plant less Land	<u>1,465,153</u>	<u>567,555</u>	<u>710,864</u>	<u>84,945</u>	
43	Composite Depreciation Rate	<u>4.14%</u>	<u>5.42%</u>	<u>2.35%</u>	<u>2.63%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, B-14
3	352.1 Franchises	0	0			
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	27		27		
9	361.2 Collection Sewers - Gravity	140		140		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	1	1			
18	370.3 Receiving Wells	4	4			
19	371.3 Pumping Equipment	86	86			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	292	292			
24	380.4 Treatment & Disposal	4,263	4,263			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	14	14			
27	389.4 Other Plant & Misc. Equipment	2	2			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	4,829	4,662	167	0	
42	CIAC Amortization	9,124	2,940	5,828	356	
43	Non Used & Useful Percentage	6%	13%	1%	0%	
44	Non Used & Useful CIAC Amortization	514	392	39	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
 Schedule No. 9 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	53,844	19,906	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	9,676	1,203	
3	Contributed Lines	189,220	22,709	
4	Cont. Prpty Other than Lines	687,361	294,726	
5	Service Installation Fees	13,541	838	
6	TOTAL SEWER CIAC	953,642	339,382	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (6)
 Page 1 of 1
 Preparer: Bliss

(1)	(2)	(3)	(4)	(5)	
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	622	1.0	622	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	1	1.5	2	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	6.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	623		624	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	6	1.0	6	
13	3/4"	0	1.5	0	
14	1"	2	2.5	5	
15	1 1/2"	0	5.0	0	
16	2"	2	8.0	16	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	10		27	
23	Total Number of ERCs	633		651	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

Company: SSU / Volusia / Sugar Mill
 Docket No.: 950485
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	651	Sch. 10 (s)
2	Margin Reserve Factor	<u>1.094</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	712	
4	Used & Useful Percentage	86.65%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	821	
6	Future ERCs	110	
7	Projected Average Annual Growth in ERCs	12	Sch. 12 (s)
8	Number of Years to Design Capacity	8.81	
Collection Mains:			
9	1996 ERCs	651	Sch. 10 (s)
10	Margin Reserve Factor	<u>1.019</u>	Note: (a)
11	Current ERC's with Margin Reserve	663	
12	Permitted No. of Lots/ERC's @ 12/31/96	661	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	661	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	12	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>0</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Volusia / Sugar Mill
Docket No.: 950495
Test Year Ended: 12/31/96

FPSC
Schedule No. 12 (s)
Page 1 of 1
Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		651	Vol 6, Book 1
2	1997	12	663	Sch F-8

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1 2	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

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

Explanation: Rule 25-30.565 (4) (c) A detailed statement by
a registered professional engineer showing the cost, by
Uniform System of Accounting account numbers, and
capacity of proposed plant expansion

FPSC
Schedule No. 16 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (a) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropriate.
4	

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

Company: SSU / Citrus / Sugarmill Woods
 Docket No.: 850495
 Test Year Ended: 12/31/98
 Historical [] Projected [X]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	\$1,700.00	\$206.88	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$1.20	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	\$280.00	\$462.50	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$4.77	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	\$350.00	\$170.00	Sch. 5 (s)
6	Per Connection - 8"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$2,330.00	\$839.38	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$2,355,119	\$8,413,733	\$26,268	\$10,795,121	Sch. 6 (s) p 1
2	Land	\$0			\$0	Sch. 6 (s) p 1
3	Depreciable Assets	\$2,355,119	\$8,413,733	\$26,268	\$10,795,121	
4	Accumulated Depreciation to Date	\$576,686	\$2,028,764	\$2,750	\$2,608,200	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$1,081,868	\$3,872,333	\$2,750	\$4,958,952	
6	Net Plant at Design Capacity	\$1,273,251	\$4,541,400	\$23,518	\$5,838,169	
7	Transmission & Distribution / Collection Lines		\$8,413,733		\$8,413,733	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		77.94%	
9	CIAC to Date	\$1,908,260	\$7,021,477	\$115,460	\$9,045,197	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$514,588	\$1,256,598	\$12,022	\$1,783,208	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$923,917	\$2,795,104	\$12,022	\$3,731,043	
12	Future Customers (ERC) to be Connected	1,076	2,398	0	2,109	Sch. 11 (s)
13	Composite Depreciation Rate	4.97%	2.28%		2.87%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	\$1,700.00	\$280.00	ACTUAL COST	\$1,980.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	205.32%	106.21%	N/A	153.87%	
16	Requested Service Availability Charge Per ERC	\$206.88	\$482.50	\$170.00	\$839.38	Sch. 1 (s)
17	Level of CIAC at Design Capacity	92.89%	114.78%	N/A	117.67%	
18	Minimum Service Availability Charge Per ERC				(\$412.24)	
19	Level of CIAC at Design Capacity				77.94%	
20	Maximum Service Availability Charge Per ERC				(\$504.87)	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	7,970	8,252	5,595	8,190	Sch. 11 (s)
23	Current No. of Customers	8,894	8,854	5,595	5,595	Sch. 11 (s)
24	Annual Growth	249	249	N/A	249	Sch. 11 (s)
25	Calculation of Z	118	265	N/A	256	
26	Number of Years to Design Capacity	4.32	9.62	N/A	8.46	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (e) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
1996 Average Balance:			
1	Gross Book Value - Plant (Excluding General Plant)	\$2,355,119	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$576,666)</u>	Sch. 7 (s)
3	Net Plant In Service	\$1,778,433	
4	Used & Useful %	<u>86.49%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$1,538,252	
6	1996 ERCs	5,595	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	1,246	Sch. 12 (s)
8	Total ERCs	<u>6,841</u>	
9	Net Plant Per ERC	\$225	
10	Less: Utility Investment 8.00%	<u>(\$18)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$207</u>	
12	Proposed Plant Capacity Fee Per Gallon (173 Gallons Per ERC)	<u>\$1.20</u>	
Calculation of Gallons Per ERC			
13	Total Consumption in Gallons	353,048,817	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	5,595	Sch. 10 (s)
15	Consumption Per ERC	63,106	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>173</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$8,413,733	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$2,028,764)</u>	Sch. 7 (s)
3	Net Plant In Service - Mains	\$6,384,969	
4	Used & Useful %	<u>48.7%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$3,106,596	
8	1996 ERCs	5,595	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	249	
6	Total ERCs	<u>5,844</u>	
7	Net Plant Per ERC - Mains	\$532	
8	Less: Utility Investment	13.00% <u>(\$69)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$463</u>	
10	Proposed Main Extension Fee Per Foot (97 feet per lot)	<u>\$4.77</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	544,104	Annual Report
12	B. Number of Lots	5,595	Sch. 11 (s)
13	C. Feet per Lot (A/B)	97	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

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

FPSC
 Schedule No. 5 (a)
 Page 1 of 1
 Preparer: Bias

	(1)	(2)	(3)	(4)
Line No.	Descriptions	Unit	4"	6"

SERVICE INSTALLATIONS - Account 363

1	Direct Labor (2 persons x 4 hours)	8	0.00	0.00
2	Materials			
	a. Wye	1	7.42	14.31
3	b. 50' Sewer pipe SDR35	50	29.68	67.50
4	c. 45 degree elbow	2	5.30	9.54
5	A & G Overhead Rate (16.76%)		7.11	15.31
6	Open Cut Permit (if required)		At Cost	At Cost
7	Total		<u>\$49.51</u>	<u>\$106.66</u>
8	Proposed Service Installation - Unpaved		\$170.00	\$227.00
9	All larger size service installations are at cost.			

SERVICE INSTALLATIONS - Account 363

		Unit	4"	6"
10	Direct Labor (3 persons x 8 hours)	24	0.00	0.00
11	Materials			
	a. Wye	1	7.42	14.31
12	b. 50' Sewer pipe SDR35	50	29.68	67.50
13	c. 45 degree elbow	2	5.30	9.54
14	A & G Overhead Rate (16.76%)		7.11	15.31
15	Open Cut Permit (if required)		At Cost	At Cost
16	Pavement Repair		137.00	137.00
17	Total		<u>\$186.51</u>	<u>\$243.66</u>
18	Proposed Service Installation - Paved		\$548.00	\$605.00
19	All larger size service installations are at cost.			

UNIT PRICES

	Descriptions	Unit	4"	6"
20	Direct Labor	Hour	\$0.00	\$0.00
	Material for Wastewater Tapping			
21	1. Sewer pipe SDR 35	Foot	\$0.59	\$1.35
22	2. Wye (8 X 4) or (6 X 6)	Each	\$7.42	\$14.31
23	3. 45 degree Elbow	Each	\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), limerock (\$17/yd),
 asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / Citrus / Sugarmill Woods
 Docket No.: 950495
 Test Year Ended: 12/31/88
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1986 Average Balance	(3) Plant Capacity	(4) Main Extensiaon	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchisees	135	135			MFR Vol. 3, Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	868	868			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	51,278	51,278			
8	380.2 Collection Sewers - Force	438,878		438,878		
9	381.2 Collection Sewers - Gravity	7,974,855		7,974,855		
10	382.2 Special Collecting	0	0			
11	383.2 Services to Customers	28,288			26,268	
12	364.2 Flow Measuring Devices	8,521	8,521			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	82,527	82,527			
18	370.3 Receiving Wells	42,554	42,554			
19	371.3 Pumping Equipment	138,486	138,486			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	61,550	61,550			
23	354.4 Structures & Improvements	239,745	239,745			
24	380.4 Treatment & Disposal	1,414,412	1,414,412			
25	381.4 Plant Sewers	167,010	167,010			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	150,034	150,034			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	6,253				
30	354.5 Structures & Improvements	63,749				
31	390.5 Office Furniture & Equipment	39,397				
32	390.51 Computer Equipment	104,671				
33	391.5 Transportation Equipment	80,501				
34	392.5 Stores Equipment	568				
35	393.5 Tools, Shop & Garage Equipment	21,956				
36	394.5 Laboratory Equipment	19,913				
37	395.5 Power Operated Equipment	25,149				
38	396.5 Communication Equipment	11,411				
39	397.5 Miscellaneous Equipment	5,130				
40	398.5 Other Tangible Plant	9,657				
41	Subtotal	<u>11,163,876</u>	<u>2,355,119</u>	<u>6,413,733</u>	<u>26,268</u>	
42	Future Costs / CWP	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
43	Total	<u>11,163,876</u>	<u>2,355,119</u>	<u>6,413,733</u>	<u>26,268</u>	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 6 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchises	0	0			Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	21,410	21,410			
8	360.2 Collection Sewers - Force	185,933		185,933		
9	361.2 Collection Sewers - Gravity	4,134,110		4,134,110		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	48,367	48,367			
18	370.3 Receiving Wells	26,813	26,813			
19	371.3 Pumping Equipment	83,275	83,275			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	21,936	21,936			
24	380.4 Treatment & Disposal	87,370	87,370			
25	361.4 Plant Sewers	15,484	15,484			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	13,409	13,409			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Storage Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	388.5 Other Tangible Plant	0				
41	Net Non Used & Useful	4,638,107	318,064	4,320,043	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	4,638,107	318,064	4,320,043	0	
44	Total Net Plant	11,163,876	2,355,119	8,413,733	26,268	
45	Used & Useful Percentage	58%	86%	49%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Lina No.	Account No. and Name	1991 Average Acc. Dep	Plant Capacity	Main Extension	Service Installation	Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchises	20	20			Book 1, A-10
4	389.1 Other Plant & Misc. Equipment	227	227			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	19,634	19,634			
8	360.2 Collection Sewers - Force	164,071		164,071		
9	381.2 Collection Sewers - Gravity	1,864,693		1,864,693		
10	382.2 Special Collecting	0	0			
11	383.2 Services to Customers	2,750			2,750	
12	384.2 Flow Measuring Devices	4,170	4,170			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	11,041	11,041			
18	370.3 Receiving Wells	2,925	2,925			
19	371.3 Pumping Equipment	15,406	15,406			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	9,925	9,925			
24	360.4 Treatment & Disposal	499,021	499,021			
25	381.4 Plant Sewers	4,776	4,776			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	9,541	9,541			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	15,018				
31	390.5 Office Furniture & Equipment	19,472				
32	390.51 Computer Equipment	51,386				
33	391.5 Transportation Equipment	48,537				
34	392.5 Stores Equipment	208				
35	393.5 Tools, Shop & Garage Equipment	11,796				
36	394.5 Laboratory Equipment	3,553				
37	395.5 Power Operated Equipment	21,232				
38	396.5 Communication Equipment	5,906				
39	397.5 Miscellaneous Equipment	1,461				
40	398.5 Other Tangible Plant	6,828				
41	Total	<u>2,793,575</u>	<u>576,686</u>	<u>2,028,764</u>	<u>2,750</u>	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (a)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchises	3	3			Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	48	48			
5	COLLECTION PLANT					
8	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	1,805	1,805			
8	360.2 Collection Sewers - Force	14,815		14,815		
9	361.2 Collection Sewers - Gravity	177,042		177,042		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	691			691	
12	364.2 Flow Measuring Devices	1,304	1,304			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	2,583	2,583			
18	370.3 Receiving Wells	1,417	1,417			
19	371.3 Pumping Equipment	7,700	7,700			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	7,504	7,504			
24	380.4 Treatment & Disposal	78,641	78,641			
25	381.4 Plant Sewers	4,776	4,776			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	8,342	6,342			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	1,594				
31	390.5 Office Furniture & Equipment	2,628				
32	390.51 Computer Equipment	17,482				
33	391.5 Transportation Equipment	10,086				
34	392.5 Stores Equipment	32				
35	393.5 Tools, Shop & Garage Equipment	1,372				
36	394.5 Laboratory Equipment	1,328				
37	395.5 Power Operated Equipment	2,095				
38	396.5 Communication Equipment	1,141				
39	397.5 Miscellaneous Equipment	342				
40	398.5 Other Tangible Plant	966				
41	Total Depreciation Expense	<u>345,337</u>	<u>113,923</u>	<u>191,657</u>	<u>691</u>	
42	1996 Average Depreciable Plant less Land	<u>11,095,873</u>	<u>2,293,589</u>	<u>8,413,733</u>	<u>26,268</u>	
43	Composite Depreciation Rate	<u>3.11%</u>	<u>4.97%</u>	<u>2.28%</u>	<u>2.63%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / Citrus / Sugarmill Woods
 Docket No.: 850495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

FPSC
 Schedule No. 8 (a)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchises	0	0			Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	1,086	1,086			
8	360.2 Collection Sewers - Force	9,888		9,888		
9	361.2 Collection Sewers - Gravity	119,786		119,786		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	1,748	1,748			
18	370.3 Receiving Wells	959	959			
19	371.3 Pumping Equipment	5,210	5,210			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	716	716			
24	380.4 Treatment & Disposal	7,506	7,506			
25	381.4 Plant Sewers	458	458			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	798	798			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	148,151	18,477	129,674	0	
42	CIAC Amortization	284,982	96,940	165,005	3,037	
43	Non Used & Useful Percentage	42%	14%	51%	0%	
44	Non Used & Useful CIAC Amortization	110,091	13,092	64,722	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
 Schedule No. 9 (a)
 Page 1 of 1
 Preparer: Blisa

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1996 Average CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	1,908,260	514,588	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	1,757,466	299,740	
3	Contributed Lines	5,263,991	956,858	
4	Cont. Prpty Other than Lines	-28,560	-1,587	
5	Service Installation Fees	115,460	12,022	
6	TOTAL SEWER CIAC	9,016,637	1,781,621	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(B). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (a)
 Page 1 of 1
 Preparer: Bliss

(1)	(2)	(3)	(4)	(5)	
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	493	1.0	493	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	87	1.5	131	
3	1"	1,932	2.5	4,830	
4	1 1/2"	4	5.0	20	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	8"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	2,516		5,474	
Generals/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	5	1.0	5	
13	3/4"	6	1.5	9	
14	1"	8	2.5	20	
15	1 1/2"	11	5.0	55	
16	2"	2	8.0	16	
17	3"	1	16.0	16	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	33		121	
23	Total Number of ERCs	2,549		5,595	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)
Line No.	Wastewater Treatment Plant / Collection Mains	Amount	Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	5,595	Sch. 10 (s)
2	Margin Reserve Factor	<u>1,232</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	6,894	
4	Used & Useful Percentage	86.49%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	7,970	
6	Future ERCs	1,076	
7	Projected Average Annual Growth in ERCs	249	Sch. 12 (s)
8	Number of Years to Design Capacity	4.32	
Collection Mains:			
9	1996 ERCs	5,595	Sch. 10 (s)
10	Margin Reserve Factor	<u>1,046</u>	Note: (a)
11	Current ERC's with Margin Reserve	5,854	
12	Permitted No. of Lots/ERC's @ 12/31/96	8,252	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	8,252	
15	Future ERCs	2,398	
16	Projected Average Annual Growth in ERCs	249	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>9.6191075</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 8, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Citrus / Sugarmill Woods
Docket No.: 950495
Test Year Ended: 12/31/98

FPSC
Schedule No. 12 (s)
Page 1 of 1
Preparer: Bias

	(1)	(2)	(3)	(4)
<u>Line No.</u>	<u>YEAR</u>	<u># New ERC's</u>	<u>Total ERC's</u>	<u>Supporting Schedules</u>
1	1996		5,595	
2	1997	249	5,844	Vol 6, Book 1
3	1998	249	6,093	Sch F-8
4	1999	249	6,342	
5	2000	249	6,592	
6	2001	249	6,841	
7	2002	249	7,090	
8	2003	249	7,339	
9	2004	249	7,589	
10	2005	249	7,838	
11	2006	249	8,087	
12	2007	249	8,336	

SCHEDULE OF DEVELOPER AGREEMENTS

Company: SSU / Citrus / Sugarmill Woods

Docket No.: 950495

Test Year Ended: 12/31/96

Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC

Schedule No. 13 (s)

Page 1 of 1

Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (a)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

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

Explanation: Rule 25-30.565 (4) (c) A detailed statement by
a registered professional engineer showing the cost, by
Uniform System of Accounting account numbers, and
capacity of proposed plant expansion

FPSC
Schedule No. 16 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (c) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL

- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropriate.
4	

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	\$265.00	\$681.59	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$4.50	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	\$225.00	\$464.90	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$2.11	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	\$100.00	\$170.00	Sch. 5 (s)
6	Per Connection - 6"	\$100.00	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$590.00	\$1,286.49	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$353,436	\$281,316	\$53,057	\$687,809	Sch. 6 (s) p 1
2	Land	\$4,483			\$4,483	Sch. 6 (s) p 1
3	Depreciable Assets	\$348,953	\$281,316	\$53,057	\$683,326	
4	Accumulated Depreciation to Date	\$188,346	\$137,486	\$27,459	\$353,271	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$348,953	\$281,316	\$27,459	\$657,728	
6	Net Plant at Design Capacity	\$4,483	\$0	\$25,598	\$30,081	
7	Transmission & Distribution / Collection Lines		\$281,316		\$281,316	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		40.90%	
9	CIAC to Date	\$1,983	\$225	\$100	\$2,308	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$361	\$38	\$18	\$417	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$8,119	\$2,731	\$18	\$10,869	
12	Future Customers (ERC) to be Connected	46	323	0	169	Sch. 11 (s)
13	Composite Depreciation Rate	5.09%	2.22%		3.82%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	\$265.00	\$225.00	ACTUAL COST	\$490.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	-397.91%	#DIV/0!	N/A	-1231.40%	
16	Requested Service Availability Charge Per ERC	\$661.59	\$464.90	\$170.00	\$1,296.49	Sch. 1 (s)
17	Level of CIAC at Design Capacity	-788.55%	100.00%	N/A	-3211.32%	
18	Minimum Service Availability Charge Per ERC				(\$28.25)	
19	Level of CIAC at Design Capacity				40.90%	
20	Maximum Service Availability Charge Per ERC				(\$42.14)	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	230	504	181	351	Sch. 11 (s)
23	Current No. of Customers	184	181	181	181	Sch. 11 (s)
24	Annual Growth	1	1	N/A	1	Sch. 11 (s)
25	Calculation of Z	90	1,933	N/A	907	
26	Number of Years to Design Capacity	76.79	538.16	N/A	281.27	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$353,436	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$188,346)</u>	Sch. 7 (s)
3	Net Plant In Service	\$165,090	
4	Used & Useful %	<u>79.93%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$131,959	
6	1996 ERCs	181	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	3	Sch. 12 (s)
8	Total ERCs	<u>184</u>	
9	Net Plant Per ERC	\$719	
10	Less: Utility Investment 8.00%	<u>(\$58)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$662</u>	
12	Proposed Plant Capacity Fee Per Gallon (147 Gallons Per ERC)	<u>\$4.50</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption in Gallons	9,683,948	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	181	Sch. 10 (s)
15	Consumption Per ERC	53,651	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>147</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (e) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$281,316	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$137,466)</u>	Sch. 7 (s)
3	Net Plant In Service - Mains	\$143,850	
4	Used & Useful %	<u>67.3%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$96,773	
6	1996 ERCs	161	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	1	
6	Total ERCs	<u>181</u>	
7	Net Plant Per ERC - Mains	\$534	
8	Less: Utility Investment	13.00% <u>(\$69)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$465</u>	
10	Proposed Main Extension Fee Per Foot (220 feet per lot)	<u>\$2.11</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	39,708	Annual Report
12	B. Number of Lots	181	Sch. 11 (s)
13	C. Feet per Lot (A/B)	220	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

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

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	Descriptions	Unit	4"	6"

SERVICE INSTALLATIONS - Account 363

1	Direct Labor (2 persons x 4 hours)	8	0.00	0.00
2	Materials	1	7.42	14.31
3	a. Wye			
3	b. 50' Sewer pipe SDR35	50	29.68	67.50
4	c. 45 degree elbow	2	5.30	9.54
5	A & G Overhead Rate (16.76%)		7.11	15.31
6	Open Cut Permit (if required)		At Cost	At Cost
7	Total		<u>\$49.51</u>	<u>\$106.66</u>

8 Proposed Service Installation - Unpaved \$170.00 \$227.00

9 All larger size service installations are at cost.

SERVICE INSTALLATIONS - Account 363

		Unit	4"	6"
10	Direct Labor (3 persons x 8 hours)	24	0.00	0.00
11	Materials			
11	a. Wye	1	7.42	14.31
12	b. 50' Sewer pipe SDR35	50	29.68	67.50
13	c. 45 degree elbow	2	5.30	9.54
14	A & G Overhead Rate (16.76%)		7.11	15.31
15	Open Cut Permit (if required)		At Cost	At Cost
16	Pavement Repair		137.00	137.00
17	Total		<u>\$186.51</u>	<u>\$243.66</u>

18 Proposed Service Installation - Paved \$548.00 \$605.00

19 All larger size service installations are at cost.

UNIT PRICES

	Descriptions	Unit	4"	6"
20	Direct Labor	Hour	\$0.00	\$0.00
	Material for Wastewater Tapping			
21	1. Sewer pipe SDR 35	Foot	\$0.59	\$1.35
22	2. Wye (8 X 4) or (8 X 6)	Each	\$7.42	\$14.31
23	3. 45 degree Elbow	Each	\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%

Labor includes insurance, fringe benefits, etc. at 34%.

A & G Overhead allocations are only applicable to the purchase of materials.

Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750

Pavement repair includes density test (\$90), limerock (\$17/yd), asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, A-6
3	352.1 Franchises	3,990	3,990			
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	4,483	4,483			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	1,057		1,057		
9	361.2 Collection Sewers - Gravity	280,259		280,259		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	53,057			53,057	
12	364.2 Flow Measuring Devices	3,934	3,934			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	8,508	8,508			
19	371.3 Pumping Equipment	105,488	105,488			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	54,178	54,178			
24	380.4 Treatment & Disposal	122,747	122,747			
25	381.4 Plant Sewers	20,839	20,839			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	29,269	29,269			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	508				
30	354.5 Structures & Improvements	5,184				
31	390.5 Office Furniture & Equipment	3,204				
32	390.51 Computer Equipment	8,528				
33	391.5 Transportation Equipment	4,920				
34	392.5 Stores Equipment	46				
35	393.5 Tools, Shop & Garage Equipment	1,786				
36	394.5 Laboratory Equipment	1,619				
37	395.5 Power Operated Equipment	2,045				
38	396.5 Communication Equipment	928				
39	397.5 Miscellaneous Equipment	417				
40	398.5 Other Tangible Plant	785				
41	Subtotal	717,779	353,436	281,316	53,057	
42	Future Costs / CWIP	0	0	0	0	
43	Total	717,779	353,436	281,316	53,057	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 6 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, A-6
3	352.1 Franchises	0	0			
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	631		631		
9	361.2 Collection Sewers - Gravity	91,433		91,433		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	5,083	5,083			
19	371.3 Pumping Equipment	17,460	17,460			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	15,197	15,197			
24	380.4 Treatment & Disposal	17,263	17,263			
25	381.4 Plant Sewers	6,994	6,994			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	8,932	8,932			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	162,993	70,929	92,064	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	162,993	70,929	92,064	0	
44	Total Net Plant	717,779	353,436	281,316	53,057	
45	Used & Useful Percentage	77%	80%	67%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (6)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, A-10
3	352.1 Franchises	933	933			
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	70		70		
9	361.2 Collection Sewers - Gravity	137,396		137,396		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	27,459			27,459	
12	364.2 Flow Measuring Devices	2,639	2,639			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	566	566			
19	371.3 Pumping Equipment	78,206	78,206			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	16,163	16,163			
24	380.4 Treatment & Disposal	79,567	79,567			
25	381.4 Plant Sewers	3,345	3,345			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	6,927	6,927			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	1,221				
31	390.5 Office Furniture & Equipment	1,583				
32	390.51 Computer Equipment	4,177				
33	391.5 Transportation Equipment	3,947				
34	392.5 Stores Equipment	17				
35	393.5 Tools, Shop & Garage Equipment	960				
36	394.5 Laboratory Equipment	289				
37	395.5 Power Operated Equipment	1,726				
38	396.5 Communication Equipment	480				
39	397.5 Miscellaneous Equipment	119				
40	398.5 Other Tangible Plant	555				
41	Total	<u>368,345</u>	<u>188,346</u>	<u>137,466</u>	<u>27,459</u>	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / Washington / Sunny Hills
 Docket No.: 050495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

FPSC
 Schedule No. 8 (s)
 Page 1 of 2
 Preparer: Bias

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	100	100			MFR Vol. 3, Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	35		35		
9	361.2 Collection Sewers - Gravity	6,222		6,222		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	1,395			1,395	
12	364.2 Flow Measuring Devices	787	787			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	283	283			
19	371.3 Pumping Equipment	5,865	5,865			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	1,896	1,896			
24	380.4 Treatment & Disposal	6,825	6,825			
25	381.4 Plant Sewers	596	596			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	1,627	1,627			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	130				
31	390.5 Office Furniture & Equipment	214				
32	390.51 Computer Equipment	1,422				
33	391.5 Transportation Equipment	820				
34	392.5 Stores Equipment	3				
35	393.5 Tools, Shop & Garage Equipment	112				
36	394.5 Laboratory Equipment	108				
37	395.5 Power Operated Equipment	170				
38	396.5 Communication Equipment	93				
39	397.5 Miscellaneous Equipment	28				
40	398.5 Other Tangible Plant	79				
41	Total Depreciation Expense	<u>28,610</u>	<u>17,779</u>	<u>6,257</u>	<u>1,395</u>	
42	1996 Average Depreciable Plant less Land	<u>712,787</u>	<u>346,953</u>	<u>281,316</u>	<u>53,057</u>	
43	Composite Depreciation Rate	<u>4.01%</u>	<u>5.09%</u>	<u>2.22%</u>	<u>2.63%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, B-14
3	352.1 Franchises	0	0			
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	22		22		
9	361.2 Collection Sewers - Gravity	3,982		3,982		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	181	181			
19	371.3 Pumping Equipment	3,754	3,754			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	678	678			
24	380.4 Treatment & Disposal	2,728	2,728			
25	381.4 Plant Sewers	238	238			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	650	650			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	12,233	8,229	4,004	0	
42	CIAC Amortization	109	99	7	3	
43	Non Used & Useful Percentage	<u>23%</u>	<u>20%</u>	<u>33%</u>	<u>0%</u>	
44	Non Used & Useful CIAC Amortization	25	20	2	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

Company: SSU / Washington / Sunny Hills
 Docket No.: 950485
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
 Schedule No. 9 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	1,983	361	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	225	38	
3	Contributed Lines	0	0	
4	Cont. Prpty Other than Lines	0	0	
5	Service Installation Fees	100	18	
6	TOTAL SEWER CIAC	2,308	417	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

Company: SSU / Washington / Sunny Hills
 Docket No.: 950495
 Test Year Ended: 12/31/86
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(B). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1986 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	173	1.0	173	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	1	2.5	3	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	174		176	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	5	1.0	5	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	5		5	
23	Total Number of ERCs	179		181	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	181	Sch. 10 (s)
2	Margin Reserve Factor	<u>1,017</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	184	
4	Used & Useful Percentage	79.93%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	230	
6	Future ERCs	46	
7	Projected Average Annual Growth in ERCs	1	Sch. 12 (s)
8	Number of Years to Design Capacity	76.79	
Collection Mains:			
9	1996 ERCs	181	Sch. 10 (s)
10	Margin Reserve Factor	<u>1,003</u>	Note: (a)
11	Current ERC's with Margin Reserve	181	
12	Permitted No. of Lots/ERC's @ 12/31/96	504	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	504	
15	Future ERCs	323	
16	Projected Average Annual Growth in ERCs	1	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>538.16166</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Washington / Sunny Hills
 Docket No.: 950495
 Test Year Ended: 12/31/96

FPSC
 Schedule No. 12 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) YEAR	(2) # New ERC's	(3) Total ERC's	(4) Supporting Schedules
1	1996		181	Vol 6, Book 1
2	1997	1	181	Sch F-8
3	1998	1	182	
4	1999	1	182	
5	2000	1	183	
6	2001	1	184	
7	2002	1	184	
8	2003	1	185	
9	2004	1	185	
10	2005	1	186	
11	2006	1	187	
12	2007	1	187	
13	2008	1	188	
14	2009	1	188	
15	2010	1	189	
16	2011	1	190	
17	2012	1	190	
18	2013	1	191	
19	2014	1	191	
20	2015	1	192	
21	2016	1	193	
22	2017	1	193	
23	2018	1	194	
24	2019	1	194	
25	2020	1	195	
26	2021	1	196	
27	2022	1	196	
28	2023	1	197	
29	2024	1	197	
30	2025	1	198	
31	2026	1	199	
32	2027	1	199	
33	2028	1	200	
34	2029	1	200	
35	2030	1	201	
36	2031	1	202	
37	2032	1	202	
38	2033	1	203	
39	2034	1	203	
40	2035	1	204	
41	2036	1	205	

SCHEDULE OF DEVELOPER AGREEMENTS

Company: SSU / Washington / Sunny Hills
Docket No.: 950495
Test Year Ended: 12/31/96
Historical Projected

Explanation: Rule 25-30.565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1 2 3	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Washington / Sunny Hills
Docket No.: 950485
Test Year Ended: 12/31/96
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by
a registered professional engineer showing the cost, by
Uniform System of Accounting account numbers, and
capacity of proposed plant expansion

FPSC
Schedule No. 16 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1 2	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (e)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Water Treatment Plant / Distribution Mains
-------------	--

- | | |
|---|---|
| 1 | Please refer to D-Schedules in the minimum filing requirements. |
| 2 | Future expansions will be financed through a combination of |
| 3 | debt and equity, as appropriate. |
| 4 | |

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

Company: SSU / Lake / Sunshine Parkway
 Docket No.: 950495
 Test Year Ended: 12/31/86
 Historical [] Projected [X]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	N/A	\$5,843.53	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$7.98	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$1,314.43	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$16.23	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	\$350.00	\$170.00	Sch. 5 (s)
6	Per Connection - 6"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$350.00	\$7,327.96	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

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

FPSC
 Schedule No. 2 (s)
 Page 1 of 1
 Preparer: Blies

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$834,696	\$171,456	\$21	\$1,006,173	Sch. 6 (s) p 1
2	Land	\$73,943			\$73,943	Sch. 6 (s) p 1
3	Depreciable Assets	\$760,753	\$171,456	\$21	\$932,230	
4	Accumulated Depreciation to Date	\$169,126	\$40,089	\$3	\$209,218	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$312,130	\$40,089	\$3	\$352,222	
6	Net Plant at Design Capacity	\$522,566	\$131,367	\$18	\$653,951	
7	Transmission & Distribution / Collection Lines		\$171,456		\$171,456	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		17.04%	
9	CIAC to Date	\$0	\$58,716	\$4,550	\$63,266	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$519	\$26,915	\$202	\$27,636	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$519	\$26,915	\$202	\$27,636	
12	Future Customers (ERC) to be Connected	22	0	0	18	Sch. 11 (s)
13	Composite Depreciation Rate	5.05%	2.97%		4.70%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	ACTUAL COST	\$0.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	5.45%	
16	Requested Service Availability Charge Per ERC	\$5,843.53	\$1,314.43	\$170.00	\$7,327.96	Sch. 1 (s)
17	Level of CIAC at Design Capacity	22.28%	24.21%	N/A	26.03%	
18	Minimum Service Availability Charge Per ERC				\$4,126.82	
19	Level of CIAC at Design Capacity				17.04%	
20	Maximum Service Availability Charge Per ERC				\$24,760.70	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	130	56	81	117	Sch. 11 (s)
23	Current No. of Customers	108	86	81	81	Sch. 11 (s)
24	Annual Growth	6	6	N/A	6	Sch. 11 (s)
25	Calculation of Z	2	0	N/A	0	
26	Number of Years to Design Capacity	3.72	0.00	N/A	3.09	Sch. 11 (s)

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -**

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$834,696	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$169,126)</u>	Sch. 7 (s)
3	Net Plant In Service	\$665,570	
4	Used & Useful %	<u>82.98%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$552,276	
6	1996 ERCs	81	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	6	Sch. 12 (s)
8	Total ERCs	<u>87</u>	
9	Net Plant Per ERC	\$6,352	
10	Less: Utility Investment 8.00%	<u>(\$508)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$5,844</u>	
12	Proposed Plant Capacity Fee Per Gallon (732 Gallons Per ERC)	<u>\$7.98</u>	
	Calculation of Gallons Per ERC		
13	Total Consumption in Gallons	21,639,431	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	81	Sch. 10 (s)
15	Consumption Per ERC	267,153	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>732</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule
 of how the proposed service availability charge was calculated.

FPSC
 Schedule No. 4 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$171,456	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$40,089)</u>	Sch. 7 (s)
3	Net Plant In Service - Mains	\$131,367	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$131,367	
6	1996 ERCs	81	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	6	
6	Total ERCs	<u>87</u>	
7	Net Plant Per ERC - Mains	\$1,511	
8	Less: Utility Investment	13.00% <u>(\$196)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$1,314</u>	
10	Proposed Main Extension Fee Per Foot (81 feet per lot)	<u>\$16.23</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	6,598	Annual Report
12	B. Number of Lots	81	Sch. 11 (s)
13	C. Feet per Lot (A/B)	81	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

Company: SSU / Lake / Sunshine Parkway
 Docket No.: 950495
 Test Year Ended: Test Year Ended: 12/31/86
 Historical [] Projected [X]

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Descriptions	(2) Unit	(3) 4"	(4) 6"
----------	------------------	----------	--------	--------

SERVICE INSTALLATIONS - Account 363

1	Direct Labor (2 persons x 4 hours)	8	0.00	0.00
2	Materials			
	a. Wye	1	7.42	14.31
3	b. 50' Sewer pipe SDR35	50	29.68	67.50
4	c. 45 degree elbow	2	5.30	9.54
5	A & G Overhead Rate (16.76%)		7.11	15.31
6	Open Cut Permit (if required)		At Cost	At Cost
7	Total		<u>\$49.51</u>	<u>\$106.66</u>
8	Proposed Service Installation - Unpaved		\$170.00	\$227.00
9	All larger size service installations are at cost.			

SERVICE INSTALLATIONS - Account 363

		Unit	4"	6"
10	Direct Labor (3 persons x 8 hours)	24	0.00	0.00
11	Materials			
	a. Wye	1	7.42	14.31
12	b. 50' Sewer pipe SDR35	50	29.68	67.50
13	c. 45 degree elbow	2	5.30	9.54
14	A & G Overhead Rate (16.76%)		7.11	15.31
15	Open Cut Permit (if required)		At Cost	At Cost
16	Pavement Repair		137.00	137.00
17	Total		<u>\$186.51</u>	<u>\$243.66</u>
18	Proposed Service Installation - Paved		\$548.00	\$605.00
19	All larger size service installations are at cost.			

UNIT PRICES

	Descriptions	Unit	4"	6"
20	Direct Labor	Hour	\$0.00	\$0.00
	Material for Wastewater Tapping			
21	1. Sewer pipe SDR 35	Foot	\$0.59	\$1.35
22	2. Wye (8 X 4) or (8 X 6)	Each	\$7.42	\$14.31
23	3. 45 degree Elbow	Each	\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), limerock (\$17/yd),
 asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	1,053	1,053			MFR Vol. 3, Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	2	2			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	73,943	73,943			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	115,756		115,756		
9	361.2 Collection Sewers - Gravity	55,700		55,700		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	21			21	
12	364.2 Flow Measuring Devices	3,330	3,330			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	1	1			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	23,458	23,458			
18	370.3 Receiving Wells	2,854	2,854			
19	371.3 Pumping Equipment	72,748	72,748			
20	389.3 Other Plant & Misc. Equipment	3	3			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	155,651	155,651			
23	354.4 Structures & Improvements	60,508	60,508			
24	380.4 Treatment & Disposal	312,028	312,028			
25	381.4 Plant Sewers	6,105	6,105			
26	382.4 Outfall Sewer Lines	56,435	56,435			
27	389.4 Other Plant & Misc. Equipment	66,578	66,578			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	26				
30	354.5 Structures & Improvements	262				
31	390.5 Office Furniture & Equipment	162				
32	390.51 Computer Equipment	431				
33	391.5 Transportation Equipment	249				
34	392.5 Stores Equipment	2				
35	393.5 Tools, Shop & Garage Equipment	90				
36	394.5 Laboratory Equipment	82				
37	395.5 Power Operated Equipment	103				
38	396.5 Communication Equipment	47				
39	397.5 Miscellaneous Equipment	21				
40	398.5 Other Tangible Plant	40				
41	Subtotal	1,007,688	834,696	171,456	21	
42	Future Costs / CWIP	0	0	0	0	
43	Total	1,007,688	834,696	171,456	21	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 6 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchises	0	0			Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	17,165	17,165			
24	380.4 Treatment & Disposal	112,625	112,625			
25	381.4 Plant Sewers	2,416	2,416			
26	382.4 Outfall Sewer Lines	1,114	1,114			
27	389.4 Other Plant & Misc. Equipment	8,761	8,761			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	142,081	142,081	0	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	142,081	142,081	0	0	
44	Total Net Plant	1,007,688	834,696	171,456	21	
45	Used & Useful Percentage	86%	83%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (e)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	238	238			MFR Vol. 3, Book 1, A-10
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	11,264		11,264		
9	361.2 Collection Sewers - Gravity	28,825		28,825		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	3			3	
12	364.2 Flow Measuring Devices	-158	-158			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	2,304	2,304			
18	370.3 Receiving Wells	277	277			
19	371.3 Pumping Equipment	11,731	11,731			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	20,791	20,791			
24	390.4 Treatment & Disposal	51,439	51,439			
25	381.4 Plant Sewers	517	517			
26	382.4 Outfall Sewer Lines	35,679	35,679			
27	389.4 Other Plant & Misc. Equipment	46,308	46,308			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	82				
31	390.5 Office Furniture & Equipment	80				
32	390.51 Computer Equipment	211				
33	391.5 Transportation Equipment	200				
34	392.5 Stores Equipment	1				
35	393.5 Tools, Shop & Garage Equipment	48				
36	394.5 Laboratory Equipment	15				
37	395.5 Power Operated Equipment	87				
38	396.5 Communication Equipment	25				
39	397.5 Miscellaneous Equipment	6				
40	398.5 Other Tangible Plant	28				
41	Total	209,981	169,126	40,089	3	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	26	26			MFR Vol. 3, Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	3,855		3,855		
9	361.2 Collection Sewers - Gravity	1,237		1,237		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	1			1	
12	364.2 Flow Measuring Devices	666	666			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	734	734			
18	370.3 Receiving Wells	95	95			
19	371.3 Pumping Equipment	4,045	4,045			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	1,894	1,894			
24	380.4 Treatment & Disposal	17,349	17,349			
25	381.4 Plant Sewers	175	175			
26	382.4 Outfall Sewer Lines	1,879	1,879			
27	389.4 Other Plant & Misc. Equipment	3,702	3,702			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	7				
31	390.5 Office Furniture & Equipment	11				
32	390.51 Computer Equipment	72				
33	391.5 Transportation Equipment	41				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	6				
36	394.5 Laboratory Equipment	5				
37	395.5 Power Operated Equipment	9				
38	396.5 Communication Equipment	5				
39	397.5 Miscellaneous Equipment	1				
40	398.5 Other Tangible Plant	4				
41	Total Depreciation Expense	<u>35,819</u>	<u>30,565</u>	<u>5,092</u>	<u>1</u>	
42	1996 Average Depreciable Plant less Land	<u>778,069</u>	<u>605,102</u>	<u>171,456</u>	<u>21</u>	
43	Composite Depreciation Rate	<u>4.60%</u>	<u>5.05%</u>	<u>2.97%</u>	<u>4.86%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchises	0	0			Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	819	819			
24	380.4 Treatment & Disposal	7,498	7,498			
25	381.4 Plant Sewers	76	76			
26	382.4 Outfall Sewer Lines	101	101			
27	389.4 Other Plant & Misc. Equipment	1,600	1,600			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	10,094	10,094	0	0	
42	CIAC Amortization	2,382	0	2,161	221	
43	Non Used & Useful Percentage	14%	17%	0%	0%	
44	Non Used & Useful CIAC Amortization	336	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
 Schedule No. 9 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	0	519	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	45,076	25,719	
3	Contributed Lines	13,640	1,196	
4	Cont. Prpty Other than Lines	-6,820	-626	
5	Service Installation Fees	<u>4,550</u>	<u>202</u>	
6	TOTAL SEWER CIAC	<u>56,446</u>	<u>27,010</u>	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (s)
 Page 1 of 1
 Preparer: Bliss

(1)	(2)	(3)	(4)	(5)	
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	0	1.0	0	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	0		0	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	4	1.0	4	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	1	5.0	5	
16	2"	1	8.0	8	
17	3"	4	16.0	64	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	10		81	
23	Total Number of ERCs	10		81	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

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

Explanation: Rule 25-30.565 (4) (h) (I) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	81	Sch. 10 (s)
2	Margin Reserve Factor	<u>1.333</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	108	
4	Used & Useful Percentage	82.98%	Sch. 6 (s), p 2
5	Plant Capacity In ERCs	130	
6	Future ERCs	22	
7	Projected Average Annual Growth in ERCs	6	Sch. 12 (s)
8	Number of Years to Design Capacity	3.72	
Collection Mains:			
9	1996 ERCs	81	Sch. 10 (s)
10	Margin Reserve Factor	<u>1.067</u>	Note: (a)
11	Current ERC's with Margin Reserve	86	
12	Permitted No. of Lots/ERC's @ 12/31/96	56	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	56	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	6	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>0</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Lake / Sunshine Parkway
Docket No.: 850495
Test Year Ended: 12/31/96

FPSC
Schedule No. 12 (s)
Page 1 of 1
Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		81	Vol 6, Book 1
2	1997	6	87	Sch F-8

SCHEDULE OF DEVELOPER AGREEMENTS

Company: SSU / Lake / Sunshine Parkway
Docket No.: 850495
Test Year Ended: 12/31/96
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (i) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 18 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Lake / Sunshine Parkway
Docket No.: 950495
Test Year Ended: 12/31/96
Historical Projected

Explanation: Rule 25-30.565 (4) (c) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion

FPSC
Schedule No. 16 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from
2	the developer agreement identified in Volume VIII, Book 1

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Water Treatment Plant / Distribution Mains
1	Please refer to D-Schedules in the minimum filing requirements.
2	Future expansions will be financed through a combination of
3	debt and equity, as appropriate.
4	

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

Company: SSU / St. Lucie / Tropical Isles
 Docket No.: 950495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	N/A	\$572.21	Sch. 3 (s)
2	Per Gallon - Residential	N/A	N/A	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$331.61	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$15.79	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	N/A	\$170.00	Sch. 5 (s)
6	Per Connection - 6"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$0.00	\$1,073.82	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

Company: SSU / St. Lucie / Tropical Isles
 Docket No.: 950495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$288,550	\$167,291	\$19,019	\$474,680	Sch. 6 (s) p 1
2	Land	\$4			\$4	Sch. 6 (s) p 1
3	Depreciable Assets	\$286,546	\$167,291	\$19,019	\$474,856	
4	Accumulated Depreciation to Date	\$88,948	\$39,330	\$4,422	\$110,700	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$67,137	\$44,709	\$4,422	\$118,268	
6	Net Plant at Design Capacity	\$221,413	\$122,582	\$14,597	\$358,592	
7	Transmission & Distribution / Collection Lines		\$167,291		\$167,291	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		35.23%	
9	CIAC to Date	\$0	\$101,920	\$0	\$101,920	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$0	\$23,360	\$0	\$23,360	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$26,637	\$0	\$26,637	
12	Future Customers (ERC) to be Connected	0	25	0	9	Sch. 11 (s)
13	Composite Depreciation Rate	4.69%	3.07%		4.09%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	ACTUAL COST	\$0.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	20.99%	
16	Requested Service Availability Charge Per ERC	\$572.21	\$331.81	\$170.00	\$1,073.82	Sch. 1 (s)
17	Level of CIAC at Design Capacity	0.09%	68.09%	N/A	23.80%	
18	Minimum Service Availability Charge Per ERC				\$5,457.49	
19	Level of CIAC at Design Capacity				35.23%	
20	Maximum Service Availability Charge Per ERC				\$20,704.47	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	409	334	284	381	Sch. 11 (s)
23	Current No. of Customers	408	309	284	284	Sch. 11 (s)
24	Annual Growth	24	24	N/A	24	Sch. 11 (s)
25	Calculation of Z	0	0	N/A	0	
26	Number of Years to Design Capacity	0.01	1.05	N/A	0.39	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

Company: SSU / St. Lucie / Tropical Isles
 Docket No.: 950495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (a) A summary schedule
 of how the proposed service availability charge was calculated.

FPSC
 Schedule No. 3 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$288,550	Sch. 6 (a) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$66,948)</u>	Sch. 7 (s)
3	Net Plant In Service	\$221,602	
4	Used & Useful %	<u>99.92%</u>	Sch. 6 (a) p 2
5	Net Plant - Used & Useful	\$221,420	
6	1996 ERCs	284	Sch. 10 (a)
7	5 Year Margin Reserve additional ERCs	72	Sch. 12 (a)
8	Total ERCs	<u>356</u>	
9	Net Plant Per ERC	\$622	
10	Less: Utility Investment 8.00%	<u>(\$50)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$572</u>	
12	Proposed Plant Capacity Fee Per Gallon (N/A Gallons Per ERC)	<u>N/A</u>	
	Calculation of Gallons Per ERC		
13	Total Consumption in Gallons	N/A	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	284	Sch. 10 (s)
15	Consumption Per ERC	N/A	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>N/A</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

Company: SSU / St. Lucie / Tropical Isles
 Docket No.: 950495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (s) A summary schedule
 of how the proposed service availability charge was calculated.

FPSC
 Schedule No. 4 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$167,291	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$39,330)</u>	Sch. 7 (s)
3	Net Plant in Service - Mains	\$127,961	
4	Used & Useful %	<u>91.7%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$117,396	
6	1996 ERCs	284	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	24	
6	Total ERCs	<u>308</u>	
7	Net Plant Per ERC - Mains	\$381	
6	Less: Utility Investment	13.00% <u>(\$50)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$332</u>	
10	Proposed Main Extension Fee Per Foot (21 feet per lot)	<u>\$15.79</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	6,063	Annual Report
12	B. Number of Lots	284	Sch. 11 (s)
13	C. Feet per Lot (A/B)	21	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

Company: SSU / St. Lucie / Tropical Isles
 Docket No.: 950495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

FPSC
 Schedule No. 5 (a)
 Page 1 of 1
 Preparer: Bliss

Line No.	Descriptions	Unit	(1)	(2)	(3)	(4)
					4"	6"

SERVICE INSTALLATIONS - Account 363

1	Direct Labor (2 persons x 4 hours)	8		0.00	0.00	
2	Materials					
3	a. Wye	1		7.42	14.31	
3	b. 50' Sewer pipe SDR35	50		29.68	67.50	
4	c. 45 degree elbow	2		5.30	9.54	
5	A & G Overhead Rate (16.76%)			7.11	15.31	
6	Open Cut Permit (if required)			At Cost	At Cost	
7	Total			<u>\$49.51</u>	<u>\$106.66</u>	
8	Proposed Service Installation - Unpaved			\$170.00	\$227.00	
9	All larger size service installations are at cost.					

SERVICE INSTALLATIONS - Account 363

		Unit		4"	6"	
10	Direct Labor (3 persons x 8 hours)	24		0.00	0.00	
11	Materials					
12	a. Wye	1		7.42	14.31	
12	b. 50' Sewer pipe SDR35	50		29.68	67.50	
13	c. 45 degree elbow	2		5.30	9.54	
14	A & G Overhead Rate (16.76%)			7.11	15.31	
15	Open Cut Permit (if required)			At Cost	At Cost	
16	Pavement Repair			137.00	137.00	
17	Total			<u>\$188.51</u>	<u>\$243.66</u>	
18	Proposed Service Installation - Paved			\$548.00	\$606.00	
19	All larger size service installations are at cost.					

UNIT PRICES

	Descriptions	Unit		4"	6"
20	Direct Labor	Hour		\$0.00	\$0.00
	Material for Wastewater Tapping				
21	1. Sewer pipe SDR 35	Foot		\$0.59	\$1.35
22	2. Wye (8 X 4) or (8 X 6)	Each		\$7.42	\$14.31
23	3. 45 degree Elbow	Each		\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), limerock (\$17/yd).
 asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / St. Lucie / Tropical Isles
 Docket No.: 950495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	464	464			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	10	10			Book 1, A-6
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	4	4			
7	354.2 Structures & Improvements	-33	-33			
8	360.2 Collection Sewers - Force	128,251		128,251		
9	361.2 Collection Sewers - Gravity	39,040		39,040		
10	362.2 Special Collecting	63	63			
11	363.2 Services to Customers	19,019			19,019	
12	364.2 Flow Measuring Devices	3,538	3,538			
13	365.2 Flow Measuring Installation	1	1			
14	389.2 Other Plant & Misc. Equipment	8	8			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	5	5			
18	370.3 Receiving Wells	16	16			
19	371.3 Pumping Equipment	1,884	1,884			
20	389.3 Other Plant & Misc. Equipment	18	16			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	852	852			
23	354.4 Structures & Improvements	123,808	123,808			
24	380.4 Treatment & Disposal	157,748	157,748			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	153	153			
27	389.4 Other Plant & Misc. Equipment	13	13			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	626				
30	354.5 Structures & Improvements	6,378				
31	390.5 Office Furniture & Equipment	3,941				
32	390.51 Computer Equipment	10,492				
33	391.5 Transportation Equipment	6,053				
34	392.5 Stores Equipment	57				
35	393.5 Tools, Shop & Garage Equipment	2,197				
36	394.5 Laboratory Equipment	1,992				
37	395.5 Power Operated Equipment	2,516				
38	396.5 Communication Equipment	1,142				
39	397.5 Miscellaneous Equipment	513				
40	398.5 Other Tangible Plant	966				
41	Subtotal	511,732	288,550	167,291	19,019	
42	Future Costs / CWIP	0	0	0	0	
43	Total	511,732	288,550	167,291	19,019	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / St. Lucie / Tropical Isles
 Docket No.: 950495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

FPSC
 Schedule No. 6 (a)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchises	0	0			Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	-3	-3			
8	360.2 Collection Sewers - Force	10,571		10,571		
9	361.2 Collection Sewers - Gravity	3,241		3,241		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	1	1			
18	370.3 Receiving Wells	2	2			
19	371.3 Pumping Equipment	235	235			
20	389.3 Other Plant & Misc. Equipment	2	2			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	0	0			
25	381.4 Plant Sewers	0	0			
28	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	14,049	237	13,812	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	14,049	237	13,812	0	
44	Total Net Plant	511,732	288,550	167,291	19,019	
45	Used & Useful Percentage	97%	100%	92%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / St. Lucie / Tropical Isles
 Docket No.: 950495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (e)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, A-10
3	352.1 Franchises	59	59			
4	389.1 Other Plant & Misc. Equipment	2	2			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	-7	-7			
8	380.2 Collection Sewers - Force	30,315		30,315		
9	381.2 Collection Sewers - Gravity	9,015		9,015		
10	382.2 Special Collecting	2	2			
11	383.2 Services to Customers	4,422			4,422	
12	364.2 Flow Measuring Devices	486	486			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	1	1			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	1	1			
18	370.3 Receiving Wells	3	3			
19	371.3 Pumping Equipment	-296	-296			
20	389.3 Other Plant & Misc. Equipment	3	3			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	28,672	28,672			
24	380.4 Treatment & Disposal	37,988	37,988			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	31	31			
27	389.4 Other Plant & Misc. Equipment	3	3			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	1,502				
31	390.5 Office Furniture & Equipment	1,948				
32	390.51 Computer Equipment	5,139				
33	391.5 Transportation Equipment	4,856				
34	392.5 Stores Equipment	21				
35	393.5 Tools, Shop & Garage Equipment	1,180				
36	394.5 Laboratory Equipment	356				
37	395.5 Power Operated Equipment	2,124				
38	396.5 Communication Equipment	591				
39	397.5 Miscellaneous Equipment	146				
40	398.5 Other Tangible Plant	883				
41	Total	129,246	66,948	39,330	4,422	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / St. Lucie / Tropical Isles
 Docket No.: 850495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

FPSC
 Schedule No. 8 (a)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	12	12			MFR Vol. 3, Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	1	1			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	-1	-1			
8	360.2 Collection Sewers - Force	4,271		4,271		
9	381.2 Collection Sewers - Gravity	867		867		
10	362.2 Special Collecting	2	2			
11	363.2 Services to Customers	500			500	
12	364.2 Flow Measuring Devices	708	708			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	1	1			
19	371.3 Pumping Equipment	105	105			
20	389.3 Other Plant & Misc. Equipment	1	1			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	3,675	3,675			
24	380.4 Treatment & Disposal	8,771	8,771			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	5	5			
27	389.4 Other Plant & Misc. Equipment	1	1			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	159				
31	390.5 Office Furniture & Equipment	263				
32	390.51 Computer Equipment	1,749				
33	391.5 Transportation Equipment	1,009				
34	392.5 Stores Equipment	3				
35	393.5 Tools, Shop & Garage Equipment	137				
36	394.5 Laboratory Equipment	133				
37	395.5 Power Operated Equipment	210				
38	396.5 Communication Equipment	114				
39	397.5 Miscellaneous Equipment	34				
40	398.5 Other Tangible Plant	97				
41	Total Depreciation Expense	<u>23,027</u>	<u>13,481</u>	<u>5,138</u>	<u>500</u>	
42	1996 Average Depreciable Plant less Land	<u>510,251</u>	<u>287,694</u>	<u>167,291</u>	<u>19,019</u>	
43	Composite Depreciation Rate	<u>4.51%</u>	<u>4.69%</u>	<u>3.07%</u>	<u>2.63%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / St. Lucie / Tropical Isles
 Docket No.: 950495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

FPSC
 Schedule No. 8 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchises	0	0			Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	461		461		
9	361.2 Collection Sewers - Gravity	94		94		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	11	11			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	0	0			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	566	11	555	0	
42	CIAC Amortization	3,159	0	3,159	0	
43	Non Used & Useful Percentage	3%	0%	8%	0%	
44	Non Used & Useful CIAC Amortization	87	0	261	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

Company: SSU / St. Lucie / Tropical Isles
 Docket No.: 950495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
 Schedule No. 9 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	0	0	
3	Contributed Lines	101,920	23,360	
4	Cont. Prpty Other than Lines	0	0	
5	Service Installation Fees	0	0	
6	TOTAL SEWER CIAC	101,920	23,360	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

Company: SSU / St. Lucie / Tropical Isles
 Docket No.: 950485
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (f) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(6). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (s)
 Page 1 of 1
 Preparer: Bliss

(1)	(2)	(3)	(4)	(5)	
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	284	1.0	284	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	284		284	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	Total Number of ERCs	284		284	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

Company: SSU / St. Lucie / Tropical Isles
 Docket No.: 950495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	284	Sch. 10 (s)
2	Margin Reserve Factor	<u>1.438</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	408	
4	Used & Useful Percentage	99.92%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	409	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	24	Sch. 12 (s)
8	Number of Years to Design Capacity	0.01	
Collection Mains:			
9	1996 ERCs	284	Sch. 10 (s)
10	Margin Reserve Factor	<u>1.088</u>	Note: (a)
11	Current ERC's with Margin Reserve	309	
12	Permitted No. of Lots/ERC's @ 12/31/96	334	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	334	
15	Future ERCs	25	
16	Projected Average Annual Growth in ERCs	24	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>1.046837</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / St. Lucia / Tropical Isles
Docket No.: 950495
Test Year Ended: 12/31/96

FPSC
Schedule No. 12 (s)
Page 1 of 1
Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		284	Vol 6, Book 1
2	1997	24	308	Sch F-8
3	1998	24	332	
4	1999	24	356	

SCHEDULE OF DEVELOPER AGREEMENTS

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 850495
Test Year Ended: 12/31/98
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (s)
Page 1 of 1
Preparer: Bliss.

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495
Test Year Ended: 12/31/96
Historical Projected

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 850495
Test Year Ended: 12/31/96
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 850485
Test Year Ended: 12/31/96
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by
a registered professional engineer showing the cost, by
Uniform System of Accounting account numbers, and
capacity of proposed plant expansion

FPSC
Schedule No. 16 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495
Test Year Ended: 12/31/96
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (e)
Page 1 of 1
Preparer: Bliss ..

(1)

**Line
No.**

Water Treatment Plant / Distribution Mains

- 1 Please refer to D-Schedules in the minimum filing requirements.
- 2 Future expansions will be financed through a combination of
- 3 debt and equity, as appropriate.
- 4

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	N/A	\$771.91	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$2.58	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$437.03	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$9.71	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	\$350.00	\$170.00	Sch. 5 (s)
6	Per Connection - 6"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$350.00	\$1,378.95	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$5,027,476	\$3,001,353	\$328,782	\$8,357,612	Sch. 6 (s) p 1
2	Land	\$8,053			\$6,053	Sch. 6 (s) p 1
3	Depreciable Assets	\$5,019,423	\$3,001,353	\$328,782	\$8,349,559	
4	Accumulated Depreciation to Date	\$1,254,227	\$652,162	\$79,981	\$1,986,370	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$1,357,745	\$676,716	\$79,981	\$2,114,441	
6	Net Plant at Design Capacity	\$3,669,732	\$2,324,638	\$248,801	\$6,243,171	
7	Transmission & Distribution / Collection Lines		\$3,001,353		\$3,001,353	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		35.91%	
9	CIAC to Date	\$5,817	\$4,223,773	\$148,957	\$4,378,547	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$16,267	\$1,103,583	\$6,267	\$1,126,117	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$16,387	\$1,138,137	\$6,267	\$1,160,791	
12	Future Customers (ERC) to be Connected	96	60	0	82	Sch. 11 (s)
13	Composite Depreciation Rate	4.49%	2.87%		3.88%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	ACTUAL COST	\$0.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	51.54%	
16	Requested Service Availability Charge Per ERC	\$771.91	\$437.03	\$170.00	\$1,378.95	Sch. 1 (s)
17	Level of CIAC at Design Capacity	1.70%	133.85%	N/A	53.34%	
18	Minimum Service Availability Charge Per ERC				(\$11,953.57)	
19	Level of CIAC at Design Capacity				35.91%	
20	Maximum Service Availability Charge Per ERC				\$17,942.88	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	5,187	4,275	3,996	4,846	Sch. 11 (s)
23	Current No. of Customers	5,091	4,215	3,996	3,996	Sch. 11 (s)
24	Annual Growth	209	209	N/A	209	Sch. 11 (s)
25	Calculation of Z	1	0	N/A	1	
26	Number of Years to Design Capacity	0.46	0.29	N/A	0.39	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (e) A summary schedule
 of how the proposed service availability charge was calculated.

FPSC
 Schedule No. 3 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	<u>1996 Average Balance:</u>		
1	Gross Book Value - Plant (Excluding General Plant)	\$5,027,476	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$1,254,227)</u>	Sch. 7 (s)
3	Net Plant In Service	\$3,773,249	
4	Used & Useful %	<u>98.15%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$3,703,520	
6	1996 ERCs	3,996	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	418	Sch. 12 (s)
8	Total ERCs	<u>4,414</u>	
9	Net Plant Per ERC	\$839	
10	Less: Utility Investment 8.00%	<u>(\$67)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$772</u>	
12	Proposed Plant Capacity Fee Per Gallon (299 Gallons Per ERC)	<u>\$2.58</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption in Gallons	436,877,997	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	3,996	Sch. 10 (s)
15	Consumption Per ERC	109,316	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>299</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

Company: SSU / Orange / University Shores
Docket No.: 950485
Test Year Ended: 12/31/96
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (s) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$3,001,353	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$652,162)</u>	Sch. 7 (s)
3	Net Plant In Service - Mains	\$2,349,191	
4	Used & Useful %	<u>89.9%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$2,112,451	
6	1996 ERCs	3,996	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	209	
6	Total ERCs	<u>4,205</u>	
7	Net Plant Per ERC - Mains	\$502	
8	Less: Utility Investment	13.00% <u>(\$65)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$437</u>	
10	Proposed Main Extension Fee Per Foot (45 feet per lot)	<u>\$9.71</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	179,153	Annual Report
12	B. Number of Lots	3,996	Sch. 11 (s)
13	C. Feet per Lot (A/B)	45	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

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

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Descriptions	(2) Unit	(3) 4"	(4) 6"
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SERVICE INSTALLATIONS - Account 363

1	Direct Labor (2 persons x 4 hours)	8	0.00	0.00
2	Materials			
	a. Wye	1	7.42	14.31
3	b. 50' Sewer pipe SDR35	50	29.68	67.50
4	c. 45 degree elbow	2	5.30	9.54
5	A & G Overhead Rate (16.76%)		7.11	15.31
6	Open Cut Permit (if required)		At Cost	At Cost
7	Total		<u>\$49.51</u>	<u>\$106.66</u>
8	Proposed Service Installation - Unpaved		\$170.00	\$227.00
9	All larger size service installations are at cost.			

SERVICE INSTALLATIONS - Account 363

		Unit	4"	6"
10	Direct Labor (3 persons x 8 hours)	24	0.00	0.00
11	Materials			
	a. Wye	1	7.42	14.31
12	b. 50' Sewer pipe SDR35	50	29.68	67.50
13	c. 45 degree elbow	2	5.30	9.54
14	A & G Overhead Rate (16.76%)		7.11	15.31
15	Open Cut Permit (if required)		At Cost	At Cost
16	Pavement Repair		137.00	137.00
17	Total		<u>\$186.51</u>	<u>\$243.66</u>
18	Proposed Service Installation - Paved		\$548.00	\$605.00
19	All larger size service installations are at cost.			

UNIT PRICES

	Descriptions	Unit	4"	6"
20	Direct Labor	Hour	\$0.00	\$0.00
	Material for Wastewater Tapping			
21	1. Sewer pipe SDR 35	Foot	\$0.59	\$1.35
22	2. Wye (8 X 4) or (8 X 6)	Each	\$7.42	\$14.31
23	3. 45 degree Elbow	Each	\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), limerock (\$17/yd), asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	57,251	57,251			MFR Vol. 3, Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	9,482	9,482			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	8,053	8,053			
7	354.2 Structures & Improvements	193,722	193,722			
8	360.2 Collection Sewers - Force	1,753,529		1,753,529		
9	361.2 Collection Sewers - Gravity	1,247,825		1,247,825		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	328,782			328,782	
12	364.2 Flow Measuring Devices	32,322	32,322			
13	365.2 Flow Measuring Installation	60	60			
14	388.2 Other Plant & Misc. Equipment	416	416			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	267,931	267,931			
18	370.3 Receiving Wells	84,409	84,409			
19	371.3 Pumping Equipment	427,557	427,557			
20	389.3 Other Plant & Misc. Equipment	34,430	34,430			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	576,206	576,206			
23	354.4 Structures & Improvements	1,002,461	1,002,461			
24	380.4 Treatment & Disposal	1,670,126	1,670,126			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	579,447	579,447			
27	389.4 Other Plant & Misc. Equipment	83,604	83,604			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	9,035				
30	354.5 Structures & Improvements	92,114				
31	390.5 Office Furniture & Equipment	56,926				
32	390.51 Computer Equipment	151,533				
33	391.5 Transportation Equipment	87,421				
34	392.5 Stores Equipment	820				
35	393.5 Tools, Shop & Garage Equipment	31,729				
36	394.5 Laboratory Equipment	28,773				
37	395.5 Power Operated Equipment	36,339				
38	396.5 Communication Equipment	16,488				
39	397.5 Miscellaneous Equipment	7,413				
40	398.5 Other Tangible Plant	13,954				
41	Subtotal	<u>8,890,156</u>	<u>5,027,476</u>	<u>3,001,353</u>	<u>328,782</u>	
42	Future Costs / CWIP	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
43	Total	<u>8,890,156</u>	<u>5,027,476</u>	<u>3,001,353</u>	<u>328,782</u>	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 6 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	0	0			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	0	0			Book 1, A-6
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	12,219	12,219			
8	360.2 Collection Sewers - Force	181,942		181,942		
9	361.2 Collection Sewers - Gravity	120,520		120,520		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	27,915	27,915			
18	370.3 Receiving Wells	8,898	8,898			
19	371.3 Pumping Equipment	40,965	40,965			
20	389.3 Other Plant & Misc. Equipment	2,911	2,911			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	0	0			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	395,370	92,908	302,462	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	395,370	92,908	302,462	0	
44	Total Net Plant	8,890,156	5,027,476	3,001,353	328,782	
45	Used & Useful Percentage	96%	98%	90%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	11,976	11,976			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	3,912	3,912			Book 1, A-10
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	98,820	98,820			
8	360.2 Collection Sewers - Force	340,406		340,406		
9	361.2 Collection Sewers - Gravity	311,756		311,756		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	79,981			79,981	
12	364.2 Flow Measuring Devices	14,134	14,134			
13	365.2 Flow Measuring Installation	16	16			
14	389.2 Other Plant & Misc. Equipment	112	112			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	51,120	51,120			
18	370.3 Receiving Wells	15,300	15,300			
19	371.3 Pumping Equipment	109,391	109,391			
20	389.3 Other Plant & Misc. Equipment	11,819	11,819			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	239,511	239,511			
24	380.4 Treatment & Disposal	586,046	586,046			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	85,684	85,684			
27	389.4 Other Plant & Misc. Equipment	26,386	26,386			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	21,697				
31	390.5 Office Furniture & Equipment	28,136				
32	390.51 Computer Equipment	74,222				
33	391.5 Transportation Equipment	70,134				
34	392.5 Stores Equipment	301				
35	393.5 Tools, Shop & Garage Equipment	17,045				
36	394.5 Laboratory Equipment	5,134				
37	395.5 Power Operated Equipment	30,679				
38	396.5 Communication Equipment	8,534				
39	397.5 Miscellaneous Equipment	2,111				
40	398.5 Other Tangible Plant	9,866				
41	Total	<u>2,254,229</u>	<u>1,254,227</u>	<u>652,162</u>	<u>79,981</u>	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (a)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	1,431	1,431			
4	389.1 Other Plant & Misc. Equipment	527	527			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	6,063	6,063			
8	360.2 Collection Sewers - Force	58,392		58,392		
9	361.2 Collection Sewers - Gravity	27,702		27,702		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	8,647			8,647	
12	364.2 Flow Measuring Devices	6,464	6,464			
13	365.2 Flow Measuring Installation	2	2			
14	389.2 Other Plant & Misc. Equipment	23	23			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	8,386	8,386			
18	370.3 Receiving Wells	2,811	2,811			
19	371.3 Pumping Equipment	23,772	23,772			
20	389.3 Other Plant & Misc. Equipment	1,914	1,914			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	31,377	31,377			
24	380.4 Treatment & Disposal	92,859	92,859			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	19,296	19,296			
27	389.4 Other Plant & Misc. Equipment	4,648	4,648			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	2,303				
31	390.5 Office Furniture & Equipment	3,797				
32	390.51 Computer Equipment	25,261				
33	391.5 Transportation Equipment	14,573				
34	392.5 Stores Equipment	46				
35	393.5 Tools, Shop & Garage Equipment	1,983				
36	394.5 Laboratory Equipment	1,919				
37	395.5 Power Operated Equipment	3,027				
38	396.5 Communication Equipment	1,649				
39	397.5 Miscellaneous Equipment	494				
40	398.5 Other Tangible Plant	1,395				
41	Total Depreciation Expense	<u>350,761</u>	<u>199,573</u>	<u>86,094</u>	<u>8,647</u>	
42	1996 Average Depreciable Plant less Land	<u>8,296,863</u>	<u>4,443,217</u>	<u>3,001,353</u>	<u>328,782</u>	
43	Composite Depreciation Rate	<u>4.23%</u>	<u>4.49%</u>	<u>2.87%</u>	<u>2.63%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (e)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, B-14
3	352.1 Franchises	0	0			
4	388.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	781	781			
8	360.2 Collection Sewers - Force	7,518		7,518		
9	361.2 Collection Sewers - Gravity	3,567		3,667		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	1,080	1,080			
18	370.3 Receiving Wells	362	362			
19	371.3 Pumping Equipment	3,061	3,061			
20	389.3 Other Plant & Misc. Equipment	246	246			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	0	0			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	16,615	5,530	11,085	0	
42	CIAC Amortization	140,190	267	136,005	3,918	
43	Non Used & Useful Percentage	4%	2%	10%	0%	
44	Non Used & Useful CIAC Amortization	6,235	5	13,706	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
 Schedule No. 9 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	5,817	16,267	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	2,533,739	780,664	
3	Contributed Lines	1,690,034	322,919	
4	Cont. Prpty Other than Lines	-158,273	-5,079	
5	Service Installation Fees	148,957	6,267	
6	TOTAL SEWER CIAC	4,220,274	1,121,038	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (e)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	3,574	1.0	3,574	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	1	1.5	2	
3	1"	4	2.5	10	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	3,579		3,586	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	13	1.0	13	
13	3/4"	24	1.5	36	
14	1"	5	2.5	14	
15	1 1/2"	4	5.0	22	
16	2"	6	8.0	51	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	2	80.0	160	
21	10"	1	115.0	115	
22	Subtotal	57		411	
23	Total Number of ERCs	3,636		3,996	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	3,996	Sch. 10 (s)
2	Margin Reserve Factor	<u>1,274</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	5,091	
4	Used & Useful Percentage	98.15%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	5,187	
6	Future ERCs	96	
7	Projected Average Annual Growth in ERCs	209	Sch. 12 (s)
8	Number of Years to Design Capacity	0.46	
Collection Mains:			
9	1996 ERCs	3,996	Sch. 10 (s)
10	Margin Reserve Factor	<u>1,055</u>	Note: (a)
11	Current ERC's with Margin Reserve	4,215	
12	Permitted No. of Lots/ERC's @ 12/31/96	4,275	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	4,275	
15	Future ERCs	60	
16	Projected Average Annual Growth in ERCs	209	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>0.2851949</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Orange / University Shores
Docket No.: 950495
Test Year Ended: 12/31/96

FPSC
Schedule No. 12 (s)
Page 1 of 1
Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		3,996	Vol 6, Book 1
2	1997	209	4,205	Sch F-8
3	1998	209	4,414	

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

Company: SSU / Orange / University Shores

Docket No.: 850485

Test Year Ended: 12/31/96

Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC

Schedule No. 15 (s)

Page 1 of 1

Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Orange / University Shores
Docket No.: 950485
Test Year Ended: 12/31/96
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by
a registered professional engineer showing the cost, by
Uniform System of Accounting account numbers, and
capacity of proposed plant expansion

FPSC
Schedule No. 16 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (e)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

Company: SSU / Orange / University Shores
Docket No.: 850495
Test Year Ended: 12/31/96
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (v) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (s)
Page 1 of 1
Preparer: Bliss

(1)

**Line
No.**

Water Treatment Plant / Distribution Mains

- 1 Please refer to D-Schedules in the minimum filing requirements.
- 2 Future expansions will be financed through a combination of
- 3 debt and equity, as appropriate.
- 4

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

Company: SSU / Lake / Valencia Terrace
 Docket No.: 950495
 Test Year Ended: 12/31/86
 Historical [] Projected [X]

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	N/A	\$230.47	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$1.28	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$212.83	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$5.46	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	N/A	\$170.00	Sch. 5 (s)
6	Per Connection - 6"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$0.00	\$613.31	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

Company: SSU / Lake / Valencia Terrace
 Docket No.: 950485
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$134,175	\$154,579	\$27,805	\$316,558	Sch. 6 (s) p 1
2	Land	\$2,460			\$2,460	Sch. 6 (s) p 1
3	Depreciable Assets	\$131,715	\$154,579	\$27,805	\$314,098	
4	Accumulated Depreciation to Date	\$29,025	\$57,074	\$10,893	\$96,992	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$131,715	\$57,074	\$10,893	\$199,682	
6	Net Plant at Design Capacity	\$2,460	\$97,505	\$16,912	\$116,877	
7	Transmission & Distribution / Collection Lines		\$154,579		\$154,579	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		48.83%	
9	CIAC to Date	\$0	\$0	\$17,739	\$17,739	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$0	\$0	\$5,159	\$5,159	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$0	\$5,159	\$5,159	
12	Future Customers (ERC) to be Connected	34	0	0	16	Sch. 11 (s)
13	Composite Depreciation Rate	3.65%	2.27%		2.91%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	ACTUAL COST	\$0.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	10.76%	
16	Requested Service Availability Charge Per ERC	\$230.47	\$212.83	\$170.00	\$613.31	Sch. 1 (s)
17	Level of CIAC at Design Capacity	121.11%	0.00%	N/A	18.99%	
18	Minimum Service Availability Charge Per ERC				\$2,838.29	
19	Level of CIAC at Design Capacity				48.83%	
20	Maximum Service Availability Charge Per ERC				\$4,789.42	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	420	340	386	377	Sch. 11 (s)
23	Current No. of Customers	386	386	386	386	Sch. 11 (s)
24	Annual Growth	1	0	N/A	1	Sch. 11 (s)
25	Calculation of Z	21	0	N/A	0	
26	Number of Years to Design Capacity	33.74	0.00	N/A	15.68	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (e) A summary schedule
 of how the proposed service availability charge was calculated.

FPSC
 Schedule No. 3 (e)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$134,175	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$29,025)</u>	Sch. 7 (s)
3	Net Plant In Service	\$105,150	
4	Used & Useful %	<u>91.96%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$96,698	
6	1996 ERCs	386	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	0	Sch. 12 (s)
8	Total ERCs	<u>386</u>	
9	Net Plant Per ERC	\$251	
10	Less: Utility Investment 8.00%	<u>(\$20)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$230</u>	
12	Proposed Plant Capacity Fee Per Gallon (180 Gallons Per ERC)	<u>\$1.28</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption In Gallons	25,385,637	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	386	Sch. 10 (s)
15	Consumption Per ERC	65,766	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>180</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (e) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$154,579	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$57,074)</u>	Sch. 7 (s)
3	Net Plant In Service - Mains	\$97,505	
4	Used & Useful %	<u>96.8%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$94,429	
6	1996 ERCs	366	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	0	
6	Total ERCs	<u>366</u>	
7	Net Plant Per ERC - Mains	\$245	
8	Less: Utility Investment	13.00% <u>(\$32)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$213</u>	
10	Proposed Main Extension Fee Per Foot (39 feet per lot)	<u>\$5.46</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	15,219	Annual Report
12	B. Number of Lots	386	Sch. 11 (s)
13	C. Feet per Lot (A/B)	39	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

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

FPSC
 Schedule No. 5 (6)
 Page 1 of 1
 Preparer: Bliss

Line No.	Descriptions	Unit	(1)	(2)	(3)	(4)
					4"	6"

SERVICE INSTALLATIONS - Account 363

1	Direct Labor (2 persons x 4 hours)	8	0.00	0.00
2	Materials			
3	a. Wye	1	7.42	14.31
4	b. 50' Sewer pipe SDR35	50	29.68	67.50
5	c. 45 degree elbow	2	5.30	9.54
6	A & G Overhead Rate (16.76%)		7.11	15.31
7	Open Cut Permit (if required)		At Cost	At Cost
	Total		<u>\$49.51</u>	<u>\$106.66</u>
8	Proposed Service Installation - Unpaved		\$170.00	\$227.00
9	All larger size service installations are at cost.			

SERVICE INSTALLATIONS - Account 363

		Unit	4"	6"
10	Direct Labor (3 persons x 8 hours)	24	0.00	0.00
11	Materials			
12	a. Wye	1	7.42	14.31
13	b. 50' Sewer pipe SDR35	50	29.68	67.50
14	c. 45 degree elbow	2	5.30	9.54
15	A & G Overhead Rate (16.76%)		7.11	15.31
16	Open Cut Permit (if required)		At Cost	At Cost
17	Pavement Repair		137.00	137.00
	Total		<u>\$186.51</u>	<u>\$243.66</u>
18	Proposed Service Installation - Paved		\$548.00	\$605.00
19	All larger size service installations are at cost.			

UNIT PRICES

	Descriptions	Unit	4"	6"
20	Direct Labor	Hour	\$0.00	\$0.00
	Material for Wastewater Tapping			
21	1. Sewer pipe SDR 35	Foot	\$0.59	\$1.35
22	2. Wye (8 X 4) or (8 X 6)	Each	\$7.42	\$14.31
23	3. 45 degree Elbow	Each	\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), limerock (\$17/yard), asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

Company: SSU / Lake / Valencia Terrace
 Docket No.: 050495
 Test Year Ended: 12/31/06
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, A-6
3	352.1 Franchises	0	0			
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	2,460	2,460			
7	354.2 Structures & Improvements	37,169	37,169			
8	360.2 Collection Sewers - Force	6,847		6,847		
9	361.2 Collection Sewers - Gravity	147,732		147,732		
10	362.2 Special Collecting	129	129			
11	363.2 Services to Customers	27,805			27,805	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	45,549	45,549			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	843	843			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	26,130	26,130			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	21,895	21,895			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	1,285				
30	354.5 Structures & Improvements	13,105				
31	390.5 Office Furniture & Equipment	8,099				
32	390.51 Computer Equipment	21,559				
33	391.5 Transportation Equipment	12,437				
34	392.5 Stores Equipment	117				
35	393.5 Tools, Shop & Garage Equipment	4,514				
36	394.5 Laboratory Equipment	4,083				
37	395.5 Power Operated Equipment	5,170				
38	396.5 Communication Equipment	2,346				
39	397.5 Miscellaneous Equipment	1,055				
40	398.5 Other Tangible Plant	1,985				
41	Subtotal	<u>392,324</u>	<u>134,175</u>	<u>154,579</u>	<u>27,805</u>	
42	Future Costs / CWIP	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
43	Total	<u>392,324</u>	<u>134,175</u>	<u>154,579</u>	<u>27,805</u>	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 6 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchises	0	0			Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	1,445	1,445			
8	360.2 Collection Sewers - Force	275		275		
9	361.2 Collection Sewers - Gravity	4,601		4,601		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	1,831	1,831			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	317	317			
24	380.4 Treatment & Disposal	4,972	4,972			
25	381.4 Plant Sewers	-2,099	-2,099			
26	382.4 Outfall Sewer Lines	4,318	4,318			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	15,660	10,784	4,876	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	15,660	10,784	4,876	0	
44	Total Net Plant	392,324	134,175	154,579	27,805	
45	Used & Useful Percentage	96%	92%	97%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, A-10
3	352.1 Franchisees	0	0			
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	8,251	8,251			
8	360.2 Collection Sewers - Force	1,348		1,348		
9	361.2 Collection Sewers - Gravity	55,726		55,726		
10	362.2 Special Collecting	4	4			
11	363.2 Services to Customers	10,893			10,893	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	8,910	8,910			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	-1,525	-1,525			
24	380.4 Treatment & Disposal	2,180	2,180			
25	381.4 Plant Sewers	10,112	10,112			
26	382.4 Outfall Sewer Lines	1,093	1,093			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	3,087				
31	390.5 Office Furniture & Equipment	4,003				
32	390.51 Computer Equipment	10,559				
33	391.5 Transportation Equipment	9,978				
34	392.5 Stores Equipment	42				
35	393.5 Tools, Shop & Garage Equipment	2,425				
36	394.5 Laboratory Equipment	730				
37	395.5 Power Operated Equipment	4,365				
38	396.5 Communication Equipment	1,214				
39	397.5 Miscellaneous Equipment	300				
40	398.5 Other Tangible Plant	1,404				
41	Total	135,099	29,025	57,074	10,893	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchises	0	0			Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	1,163	1,163			
8	380.2 Collection Sewers - Force	228		228		
9	361.2 Collection Sewers - Gravity	3,280		3,280		
10	362.2 Special Collecting	3	3			
11	363.2 Services to Customers	731			731	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	1,426	1,426			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	1,453	1,453			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	729	729			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	328				
31	390.5 Office Furniture & Equipment	540				
32	390.51 Computer Equipment	3,594				
33	391.5 Transportation Equipment	2,073				
34	392.5 Stores Equipment	6				
35	393.5 Tools, Shop & Garage Equipment	282				
36	394.5 Laboratory Equipment	273				
37	395.5 Power Operated Equipment	431				
38	396.5 Communication Equipment	235				
39	397.5 Miscellaneous Equipment	70				
40	398.5 Other Tangible Plant	199				
41	Total Depreciation Expense	<u>17,044</u>	<u>4,774</u>	<u>3,508</u>	<u>731</u>	
42	1996 Average Depreciable Plant less Land	<u>387,735</u>	<u>130,872</u>	<u>154,579</u>	<u>27,805</u>	
43	Composite Depreciation Rate	<u>4.40%</u>	<u>3.65%</u>	<u>2.27%</u>	<u>2.63%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	<u>INTANGIBLE PLANT</u>					
2	351.1 Organization	0	0			
3	352.1 Franchises	0	0			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	0	0			Book 1, B-14
5	<u>COLLECTION PLANT</u>					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	58	58			
8	360.2 Collection Sewers - Force	11		11		
9	361.2 Collection Sewers - Gravity	164		164		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	<u>SYSTEM PUMPING PLANT</u>					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	71	71			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	<u>TREATMENT AND DISPOSAL PLANT</u>					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	302	302			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	151	151			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	<u>GENERAL PLANT</u>					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	757	582	175	0	
42	CIAC Amortization	466	0	0	466	
43	Non Used & Useful Percentage	<u>4%</u>	<u>8%</u>	<u>3%</u>	<u>0%</u>	
44	Non Used & Useful CIAC Amortization	19	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

Company: SSU / Lake / Valencia Terrace
 Docket No.: 950495
 Test Year Ended: 12/31/86
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
 Schedule No. 9 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)	(3)	(4)
		1986 Average CIAC	1986 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	0	0	
3	Contributed Lines	0	0	
4	Cont. Prpty Other than Lines	0	0	
5	Service Installation Fees	17,739	5,159	
6	TOTAL SEWER CIAC	17,739	5,159	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	354	1.0	354	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	354		354	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	4	1.0	4	
13	3/4"	0	1.5	0	
14	1"	6	2.5	15	
15	1 1/2"	1	5.0	5	
16	2"	1	8.0	8	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	12		32	
23	Total Number of ERCs	366		386	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	386	Sch. 10 (s)
2	Margin Reserve Factor	<u>1.000</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	386	
4	Used & Useful Percentage	91.96%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	420	
6	Future ERCs	34	
7	Projected Average Annual Growth in ERCs	1	Sch. 12 (s)
8	Number of Years to Design Capacity	33.74	
Collection Mains:			
9	1996 ERCs	386	Sch. 10 (s)
10	Margin Reserve Factor	<u>1.000</u>	Note: (a)
11	Current ERC's with Margin Reserve	386	
12	Permitted No. of Lots/ERC's @ 12/31/96	340	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	340	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	0	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>0</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Laka / Valencia Terrace
Docket No.: 950495
Test Year Ended: 12/31/96

FPSC
Schedule No. 12 (s)
Page 1 of 1
Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		386	Vol 6, Book 1
2	1997	0	386	Sch F-8

SCHEDULE OF DEVELOPER AGREEMENTS

Company: SSU / Lake / Valencia Terrace
Docket No.: 850495
Test Year Ended: 12/31/96
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Lake / Valencia Terrace
Docket No.: 950485
Test Year Ended: 12/31/96
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by
a registered professional engineer showing the cost, by
Uniform System of Accounting account numbers, and
capacity of proposed plant expansion

FPSC
Schedule No. 16 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (a)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (s)
Page 1 of 1
Preparer: Bliss

(1)

**Line
No.**

Water Treatment Plant / Distribution Mains

-
- | | |
|---|---|
| 1 | Please refer to D-Schedules in the minimum filing requirements. |
| 2 | Future expansions will be financed through a combination of |
| 3 | debt and equity, as appropriate. |
| 4 | |

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	N/A	\$482.32	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$2.76	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$276.71	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$3.74	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	\$350.00	\$170.00	Sch. 5 (s)
6	Per Connection - 6"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$350.00	\$628.03	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedulee
1	Gross Book Value	\$126,983	\$61,758	\$10,695	\$199,436	Sch. 6 (s) p 1
2	Land	\$14			\$14	Sch. 6 (s) p 1
3	Depreciable Assets	\$126,969	\$61,758	\$10,695	\$199,422	
4	Accumulated Depreciation to Date	\$75,783	\$31,087	\$5,663	\$112,533	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$81,681	\$46,791	\$5,663	\$134,335	
6	Net Plant at Design Capacity	\$45,103	\$14,967	\$5,032	\$65,101	
7	Transmission & Distribution / Collection Lines		\$61,758		\$61,758	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		30.97%	
9	CIAC to Date	\$0	\$144,251	\$700	\$144,951	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$0	\$86,987	\$14	\$87,001	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$0	\$123,667	\$14	\$123,681	
12	Future Customers (ERC) to be Connected	1	17	0	7	Sch. 11 (s)
13	Composite Depreciation Rate	5.63%	2.41%		4.58%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	ACTUAL COST	\$0.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	32.67%	
16	Requested Service Availability Charge Per ERC	\$482.32	\$276.71	\$170.00	\$929.03	Sch. 1 (s)
17	Level of CIAC at Design Capacity	1.47%	165.56%	N/A	41.27%	
18	Minimum Service Availability Charge Per ERC				(\$184.21)	
19	Level of CIAC at Design Capacity				30.97%	
20	Maximum Service Availability Charge Per ERC				\$4,572.40	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	97	107	86	101	Sch. 11 (s)
23	Current No. of Customers	96	90	88	88	Sch. 11 (s)
24	Annual Growth	2	2	N/A	2	Sch. 11 (s)
25	Calculation of Z	0	2	N/A	1	
26	Number of Years to Design Capacity	0.65	10.54	N/A	4.02	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$126,983	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$75,783)</u>	Sch. 7 (s)
3	Net Plant In Service	\$51,200	
4	Used & Useful %	<u>98.55%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$50,461	
6	1996 ERCs	88	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	8	Sch. 12 (s)
8	Total ERCs	<u>96</u>	
9	Net Plant Per ERC	\$524	
10	Less: Utility Investment 8.00%	<u>(\$42)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$482</u>	
12	Proposed Plant Capacity Fee Per Gallon (175 Gallons Per ERC)	<u>\$2.76</u>	
	Calculation of Gallons Per ERC		
13	Total Consumption in Gallons	5,613,641	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	88	Sch. 10 (s)
15	Consumption Per ERC	63,791	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>175</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (a)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$61,758	Sch. 6 (a) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$31,087)</u>	Sch. 7 (a)
3	Net Plant In Service - Mains	\$30,671	
4	Used & Useful %	<u>83.0%</u>	Sch. 6 (a) p 2
5	Net Plant - Used & Useful	\$28,514	
6	1996 ERCs	88	Sch. 10 (a)
6	1 Year Margin Reserve additional ERCs	2	
6	Total ERCs	<u>90</u>	
7	Net Plant Per ERC - Mains	\$318	
6	Less: Utility Investment	13.00% <u>(\$41)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$277</u>	
10	Proposed Main Extension Fee Per Foot (74 feet per lot)	<u>\$3.74</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	6,494	Annual Report
12	B. Number of Lots	88	Sch. 11 (a)
13	C. Feet per Lot (A/B)	74	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

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

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	Descriptions	Unit	(1)	(2)	(3)	(4)
				4"	6"	

SERVICE INSTALLATIONS - Account 363

1	Direct Labor (2 persons x 4 hours)	8	0.00	0.00
2	Materials			
3	a. Wye	1	7.42	14.31
4	b. 50' Sewer pipe SDR35	50	29.88	67.50
5	c. 45 degree elbow	2	5.30	9.54
6	A & G Overhead Rate (16.76%)		7.11	15.31
7	Open Cut Permit (if required)			
			At Cost	At Cost
	Total		<u>\$49.51</u>	<u>\$106.66</u>
8	Proposed Service Installation - Unpaved		\$170.00	\$227.00
9	All larger size service installations are at cost.			

SERVICE INSTALLATIONS - Account 363

		Unit	4"	6"
10	Direct Labor (3 persons x 8 hours)	24	0.00	0.00
11	Materials			
12	a. Wye	1	7.42	14.31
13	b. 50' Sewer pipe SDR35	50	29.68	67.50
14	c. 45 degree elbow	2	5.30	9.54
15	A & G Overhead Rate (16.76%)		7.11	15.31
16	Open Cut Permit (if required)			
17	Pavement Repair		At Cost	At Cost
			137.00	137.00
	Total		<u>\$186.51</u>	<u>\$243.66</u>
18	Proposed Service Installation - Paved		\$548.00	\$606.00
19	All larger size service installations are at cost.			

UNIT PRICES

	Descriptions	Unit	4"	6"
20	Direct Labor	Hour	\$0.00	\$0.00
	Material for Wastewater Tapping			
21	1. Sewer pipe SDR 35	Foot	\$0.59	\$1.35
22	2. Wye (8 X 4) or (8 X 6)	Each	\$7.42	\$14.31
23	3. 45 degree Elbow	Each	\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), limerock (\$17/yd),
 asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.585 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	327	327			MFR Vol. 3, Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	2,197	2,197			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	14	14			
7	354.2 Structures & Improvements	78	78			
8	360.2 Collection Sewers - Force	10,648		10,648		
9	361.2 Collection Sewers - Gravity	51,110		51,110		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	10,695			10,695	
12	364.2 Flow Measuring Devices	3,812	3,812			
13	365.2 Flow Measuring Installation	1	1			
14	389.2 Other Plant & Misc. Equipment	15	15			
15	SYSTEM PUMPING PLANT					
18	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	9,429	9,429			
18	370.3 Receiving Wells	115	115			
19	371.3 Pumping Equipment	32,791	32,791			
20	389.3 Other Plant & Misc. Equipment	42	42			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	17,440	17,440			
23	354.4 Structures & Improvements	7,969	7,969			
24	380.4 Treatment & Disposal	34,939	34,939			
25	381.4 Plant Sewers	1,166	1,166			
26	382.4 Outfall Sewer Lines	283	283			
27	389.4 Other Plant & Misc. Equipment	16,365	16,365			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	246				
30	354.5 Structures & Improvements	2,505				
31	390.5 Office Furniture & Equipment	1,548				
32	390.51 Computer Equipment	4,120				
33	391.5 Transportation Equipment	2,377				
34	392.5 Stores Equipment	22				
35	393.5 Tools, Shop & Garage Equipment	863				
36	394.5 Laboratory Equipment	782				
37	395.5 Power Operated Equipment	988				
38	398.5 Communication Equipment	448				
39	397.5 Miscellaneous Equipment	202				
40	398.5 Other Tangible Plant	379				
41	Subtotal	213,915	128,983	61,758	10,695	
42	Future Costs / CWIP	0	0	0	0	
43	Total	213,915	128,983	61,758	10,695	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 6 (a)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchises	0	0			Book 1, A-5
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	2	2			
8	360.2 Collection Sewers - Force	559		559		
9	361.2 Collection Sewers - Gravity	3,784		3,784		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	654	854			
18	370.3 Receiving Wells	12	12			
19	371.3 Pumping Equipment	965	965			
20	389.3 Other Plant & Misc. Equipment	2	2			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	0	0			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	6,178	1,835	4,343	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	6,178	1,835	4,343	0	
44	Total Net Plant	213,915	126,983	61,758	10,695	
45	Used & Useful Percentage	97%	99%	93%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (a)
 Page 1 of 1
 Preparer: Bias

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	92	92			MFR Vol. 3, Book 1, A-10
4	369.1 Other Plant & Misc. Equipment	998	998			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	66	66			
6	360.2 Collection Sewers - Force	8,700		6,700		
9	361.2 Collection Sewers - Gravity	24,367		24,367		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	5,863			5,663	
12	364.2 Flow Measuring Devices	4,724	4,724			
13	365.2 Flow Measuring Installation	0	0			
14	369.2 Other Plant & Misc. Equipment	7	7			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	3,395	3,395			
18	370.3 Receiving Wells	31	31			
19	371.3 Pumping Equipment	25,977	25,977			
20	389.3 Other Plant & Misc. Equipment	25	25			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	2,394	2,394			
24	360.4 Treatment & Disposal	22,450	22,450			
25	381.4 Plant Sewers	698	898			
26	382.4 Outfall Sewer Lines	74	74			
27	389.4 Other Plant & Misc. Equipment	14,852	14,852			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	590				
31	390.5 Office Furniture & Equipment	765				
32	390.51 Computer Equipment	2,018				
33	391.5 Transportation Equipment	1,907				
34	392.5 Stores Equipment	8				
35	393.5 Tools, Shop & Garage Equipment	463				
36	394.5 Laboratory Equipment	140				
37	395.5 Power Operated Equipment	834				
38	396.5 Communication Equipment	232				
39	397.5 Miscellaneous Equipment	57				
40	398.5 Other Tangible Plant	286				
41	Total	119,815	75,783	31,067	5,663	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (9)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	8	8			MFR Vol. 3, Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	122	122			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	2	2			
8	360.2 Collection Sewers - Force	355		355		
9	381.2 Collection Sewers - Gravity	1,135		1,135		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	281			281	
12	364.2 Flow Measuring Devices	762	762			
13	385.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	1	1			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	295	295			
18	370.3 Receiving Wells	4	4			
19	371.3 Pumping Equipment	1,823	1,823			
20	389.3 Other Plant & Misc. Equipment	2	2			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	249	249			
24	380.4 Treatment & Disposal	1,943	1,943			
25	381.4 Plant Sewers	33	33			
26	382.4 Outfall Sewer Lines	9	9			
27	389.4 Other Plant & Misc. Equipment	910	910			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	63				
31	390.5 Office Furniture & Equipment	103				
32	390.51 Computer Equipment	687				
33	391.5 Transportation Equipment	396				
34	392.5 Stores Equipment	1				
35	393.5 Tools, Shop & Garage Equipment	54				
36	394.5 Laboratory Equipment	52				
37	395.5 Power Operated Equipment	82				
38	396.5 Communication Equipment	45				
39	397.5 Miscellaneous Equipment	13				
40	398.5 Other Tangible Plant	38				
41	Total Depreciation Expense	<u>9,468</u>	<u>6,163</u>	<u>1,490</u>	<u>281</u>	
42	1996 Average Depreciable Plant less Land	<u>196,216</u>	<u>109,529</u>	<u>61,758</u>	<u>10,695</u>	
43	Composite Depreciation Rate	<u>4.83%</u>	<u>5.63%</u>	<u>2.41%</u>	<u>2.63%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, B-14
3	352.1 Franchises	0	0			
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	50		50		
9	361.2 Collection Sewers - Gravity	161		161		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	42	42			
18	370.3 Receiving Wells	1	1			
19	371.3 Pumping Equipment	258	258			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	0	0			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	512	301	211	0	
42	CIAC Amortization	5,024	0	5,006	18	
43	Non Used & Useful Percentage	3%	1%	7%	0%	
44	Non Used & Useful CIAC Amortization	145	0	352	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
 Schedule No. 9 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	0	0	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	144,251	86,987	
3	Contributed Lines	0	0	
4	Cont. Prpty Other than Lines	0	0	
5	Service Installation Fees	700	14	
6	TOTAL SEWER CIAC	144,951	87,001	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

Company: SSU / Lake / Venetian Village
 Docket No.: 850495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (s)
 Page 1 of 1
 Preparer: Bliss

(1)	(2)	(3)	(4)	(5)	
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	88	1.0	88	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	6.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	88		88	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	0	1.0	0	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	0	5.0	0	
16	2"	0	8.0	0	
17	3"	0	18.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	0		0	
23	Total Number of ERCs	88		88	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCa- WASTEWATER

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

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment: Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	88	Sch. 10 (s)
2	Margin Reserve Factor	<u>1.091</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	96	
4	Used & Useful Percentage	98.55%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	97	
6	Future ERCs	1	
7	Projected Average Annual Growth in ERCs	2	Sch. 12 (s)
8	Number of Years to Design Capacity	0.85	
Collection Mains:			
9	1996 ERCs	88	Sch. 10 (s)
10	Margin Reserve Factor	<u>1.018</u>	Note: (a)
11	Current ERC's with Margin Reserve	90	
12	Permitted No. of Lots/ERC's @ 12/31/96	107	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	107	
15	Future ERCs	17	
16	Projected Average Annual Growth in ERCs	2	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>10.539542</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Lake / Venetian Village
 Docket No.: 950495
 Test Year Ended: 12/31/96

FPSC
 Schedule No. 12 (a)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		88	Vol 6, Book 1
2	1997	2	90	Sch F-8
3	1998	2	91	
4	1999	2	93	
5	2000	2	95	
6	2001	2	96	
7	2002	2	98	
8	2003	2	100	
9	2004	2	101	
10	2005	2	103	
11	2006	2	104	
12	2007	2	106	
13	2008	2	108	

SCHEDULE OF DEVELOPER AGREEMENTS

Company: SSU / Lake / Venetian Village

Docket No.: 950495

Test Year Ended: 12/31/96

Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list of outstanding developer agreements.

FPSC

Schedule No. 13 (s)

Page 1 of 1

Preparer: Bliss

(1)

Line
No.

Description

1
2

Refer to Volume VIII, Book 1 for the schedule of Developer Agreements

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Lake / Venetian Village
Docket No.: 950495
Test Year Ended: 12/31/96
Historical Projected

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (s)
Page 1 of 1
Preparer: Bliss

(1)

<u>Line No.</u>	<u>Description</u>
1	Copies of approvals and permits for construction and operation of treatment facilities were provided in the Additional Engineering Information.
2	
3	

SCHEDULE OF PROPOSED PLANT EXPANSION

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

Explanation: Rule 25-30.565 (4) (a) A detailed statement by a registered professional engineer showing the cost, by Uniform System of Accounting account numbers, and capacity of proposed plant expansion

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (a)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 16 (a)
Page 1 of 1
Preparer: Bias

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line
No.

Water Treatment Plant / Distribution Mains

-
- 1 Please refer to D-Schedules in the minimum filing requirements.
 - 2 Future expansions will be financed through a combination of
 - 3 debt and equity, as appropriate.
 - 4

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	N/A	\$705.16	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$2.01	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$277.03	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$6.94	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	\$350.00	\$170.00	Sch. 5 (s)
6	Per Connection - 6"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$350.00	\$1,152.16	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$1,861,363	\$723,821	\$17,301	\$2,602,485	Sch. 6 (s) p 1
2	Land	\$203			\$203	Sch. 6 (s) p 1
3	Depreciable Assets	\$1,861,160	\$723,821	\$17,301	\$2,602,262	
4	Accumulated Depreciation to Date	\$779,459	\$274,361	\$3,777	\$1,057,597	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$779,459	\$274,361	\$3,777	\$1,057,597	
6	Net Plant at Design Capacity	\$1,081,904	\$449,460	\$13,524	\$1,544,888	
7	Transmission & Distribution / Collection Lines		\$723,821		\$723,821	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		27.61%	
9	CIAC to Date	\$245	\$980,563	\$10,875	\$991,483	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$5	\$533,493	\$201	\$533,899	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$5	\$533,493	\$201	\$533,699	
12	Future Customers (ERC) to be Connected	0	0	0	0	Sch. 11 (s)
13	Composite Depreciation Rate	4.80%	3.23%		4.38%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	ACTUAL COST	\$0.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	29.63%	
16	Requested Service Availability Charge Per ERC	\$705.18	\$277.03	\$170.00	\$1,152.18	Sch. 1 (s)
17	Level of CIAC at Design Capacity	0.02%	99.47%	N/A	29.63%	
18	Minimum Service Availability Charge Per ERC				\$0.00	
19	Level of CIAC at Design Capacity				27.81%	
20	Maximum Service Availability Charge Per ERC				\$0.00	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	1,547	1,189	1,377	1,447	Sch. 11 (s)
23	Current No. of Customers	1,547	1,411	1,377	1,377	Sch. 11 (s)
24	Annual Growth	34	34	N/A	34	Sch. 11 (s)
25	Calculation of Z	0	0	N/A	0	
26	Number of Years to Design Capacity	0.00	0.00	N/A	0.00	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

Company: SSU / Duval / Woodmere
 Docket No.: 950485
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (s) A summary schedule
 of how the proposed service availability charge was calculated.

FPSC
 Schedule No. 3 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) <i>Calculation of Proposed Plant Capacity Fees</i>	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$1,861,363	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$779,459)</u>	Sch. 7 (s)
3	Net Plant In Service	\$1,081,904	
4	Used & Useful %	<u>100.00%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$1,081,904	
6	1996 ERCs	1,377	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	34	Sch. 12 (s)
8	Total ERCs	<u>1,412</u>	
9	Net Plant Per ERC	\$766	
10	Less: Utility Investment 6.00%	<u>(\$61)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$705</u>	
12	Proposed Plant Capacity Fee Per Gallon (350 Gallons Per ERC)	<u>\$2.01</u>	
	Calculation of Gallons Per ERC		
13	Total Consumption in Gallons	176,112,173	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	1,377	Sch. 10 (s)
15	Consumption Per ERC	127,872	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>350</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule
 of how the proposed service availability charge was calculated.

FPSC
 Schedule No. 4 (s)
 Page 1 of 1
 Preparer: Blisa

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$723,821	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$274,361)</u>	Sch. 7 (s)
3	Net Plant In Service - Mains	\$449,460	
4	Used & Useful %	<u>100.0%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$449,460	
6	1996 ERCs	1,377	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	34	
6	Total ERCs	<u>1,412</u>	
7	Net Plant Per ERC - Mains	\$318	
8	Less: Utility Investment	13.00% <u>(\$41)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$277</u>	
10	Proposed Main Extension Fee Per Foot (31 feet per lot)	<u>\$8.94</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	42,940	Annual Report
12	B. Number of Lots	1,377	Sch. 11 (s)
13	C. Feet per Lot (A/B)	31	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

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

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	Descriptions	Unit	(1)	(2)	(3)	(4)
					4"	6"

SERVICE INSTALLATIONS - Account 363

1	Direct Labor (2 persons x 4 hours)	8	0.00	0.00
2	Materials	1	7.42	14.31
3	a. Wye			
3	b. 50' Sewer pipe SDR35	50	29.66	67.50
4	c. 45 degree elbow	2	5.30	9.54
5	A & G Overhead Rate (16.76%)		7.11	15.31
6	Open Cut Permit (if required)		At Cost	At Cost
7	Total		<u>\$49.51</u>	<u>\$106.66</u>
6	Proposed Service Installation - Unpaved		\$170.00	\$227.00
9	All larger size service installations are at cost.			

SERVICE INSTALLATIONS - Account 363

		Unit	4"	6"
10	Direct Labor (3 persons x 8 hours)	24	0.00	0.00
11	Materials	1	7.42	14.31
12	a. Wye			
12	b. 50' Sewer pipe SDR35	50	29.68	67.50
13	c. 45 degree elbow	2	5.30	9.54
14	A & G Overhead Rate (16.78%)		7.11	15.31
15	Open Cut Permit (if required)		At Cost	At Cost
16	Pavement Repair		137.00	137.00
17	Total		<u>\$166.51</u>	<u>\$243.66</u>
18	Proposed Service Installation - Paved		\$548.00	\$606.00
19	All larger size service installations are at cost.			

UNIT PRICES

	Descriptions	Unit	4"	6"
20	Direct Labor	Hour	\$0.00	\$0.00
	Material for Wastewater Tapping			
21	1. Sewer pipe SDR 35	Foot	\$0.59	\$1.35
22	2. Wye (8 X 4) or (8 X 6)	Each	\$7.42	\$14.31
23	3. 45 degree Elbow	Each	\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), limerock (\$17/yd), asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 6 (a)
 Page 1 of 2
 Preparer: Bias

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, A-6
3	352.1 Franchises	1,257	1,257			
4	389.1 Other Plant & Misc. Equipment	209,808	209,808			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	203	203			
7	354.2 Structures & Improvements	741	741			
8	360.2 Collection Sewers - Force	655,713		655,713		
9	361.2 Collection Sewers - Gravity	68,108		68,108		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	17,301			17,301	
12	364.2 Flow Measuring Devices	7,954	7,954			
13	365.2 Flow Measuring Installation	329	329			
14	389.2 Other Plant & Misc. Equipment	34,370	34,370			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	48,885	48,885			
18	370.3 Receiving Wells	1,610	1,610			
19	371.3 Pumping Equipment	489,196	489,196			
20	389.3 Other Plant & Misc. Equipment	436	436			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	2,932	2,932			
23	354.4 Structures & Improvements	75,191	75,191			
24	380.4 Treatment & Disposal	351,251	351,251			
25	381.4 Plant Sewers	0	0			
26	362.4 Outfall Sewer Lines	542,682	542,682			
27	389.4 Other Plant & Misc. Equipment	94,518	94,518			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	3,205				
30	354.5 Structures & Improvements	32,675				
31	390.5 Office Furniture & Equipment	20,193				
32	390.51 Computer Equipment	53,753				
33	391.5 Transportation Equipment	31,011				
34	392.5 Stores Equipment	291				
35	393.5 Tools, Shop & Garage Equipment	11,255				
36	394.5 Laboratory Equipment	10,206				
37	395.5 Power Operated Equipment	12,890				
38	398.5 Communication Equipment	5,849				
39	397.5 Miscellaneous Equipment	2,630				
40	398.5 Other Tangible Plant	4,950				
41	Subtotal	2,791,393	1,881,363	723,821	17,301	
42	Futura Costs / CWIP	0	0	0	0	
43	Total	2,791,393	1,861,363	723,821	17,301	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 6 (s)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, A-6
3	352.1 Franchises	0	0			
4	369.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	380.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	380.4 Treatment & Disposal	0	0			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	0	0	0	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	0	0	0	0	
44	Total Net Plant	2,791,393	1,861,363	723,821	17,301	
45	Used & Useful Percentage	100%	100%	100%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (e)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchises	404	404			Book 1, A-10
4	389.1 Other Plant & Misc. Equipment	70,803	70,803			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	97,927	97,927			
8	380.2 Collection Sewers - Force	268,582		268,582		
9	361.2 Collection Sewers - Gravity	5,779		5,779		
10	382.2 Special Collecting	0	0			
11	363.2 Services to Customers	3,777			3,777	
12	364.2 Flow Measuring Devices	8,060	8,080			
13	365.2 Flow Measuring Installation	80	80			
14	389.2 Other Plant & Misc. Equipment	12,820	12,820			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	9,093	9,093			
18	370.3 Receiving Wells	416	416			
19	371.3 Pumping Equipment	147,913	147,913			
20	389.3 Other Plant & Misc. Equipment	161	161			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	12,626	12,626			
24	380.4 Treatment & Disposal	223,062	223,062			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	111,807	111,807			
27	389.4 Other Plant & Misc. Equipment	84,267	64,267			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	7,697				
31	390.5 Office Furniture & Equipment	9,981				
32	390.51 Computer Equipment	26,329				
33	391.5 Transportation Equipment	24,878				
34	392.5 Stores Equipment	107				
35	393.5 Tools, Shop & Garage Equipment	8,046				
36	394.5 Laboratory Equipment	1,621				
37	395.5 Power Operated Equipment	10,883				
38	396.5 Communication Equipment	3,027				
39	397.5 Miscellaneous Equipment	748				
40	398.5 Other Tangible Plant	3,500				
41	Total	1,152,614	779,458	274,381	3,777	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (a)
 Page 1 of 2
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account No. and Name	1996 Depreciation Expense	Plant Capacity	Main Extension	Service Installation	Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			
3	352.1 Franchises	31	31			MFR Vol. 3, Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	11,665	11,665			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	23	23			
8	360.2 Collection Sewers - Force	21,835		21,835		
9	381.2 Collection Sewers - Gravity	1,512		1,512		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	455			455	
12	364.2 Flow Measuring Devices	1,591	1,591			
13	365.2 Flow Measuring Installation	9	9			
14	389.2 Other Plant & Misc. Equipment	1,911	1,911			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	1,530	1,530			
18	370.3 Receiving Wells	54	54			
19	371.3 Pumping Equipment	27,199	27,199			
20	389.3 Other Plant & Misc. Equipment	24	24			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	2,353	2,353			
24	380.4 Treatment & Disposal	19,530	19,530			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	18,071	18,071			
27	389.4 Other Plant & Misc. Equipment	5,255	5,255			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	617				
31	390.5 Office Furniture & Equipment	1,347				
32	390.51 Computer Equipment	8,961				
33	391.5 Transportation Equipment	5,169				
34	392.5 Stores Equipment	16				
35	393.5 Tools, Shop & Garage Equipment	703				
36	394.5 Laboratory Equipment	681				
37	395.5 Power Operated Equipment	1,074				
38	398.5 Communication Equipment	585				
39	397.5 Miscellaneous Equipment	175				
40	398.5 Other Tangible Plant	495				
41	Total Depreciation Expense	<u>133,071</u>	<u>89,246</u>	<u>23,347</u>	<u>455</u>	
42	1996 Average Depreciable Plant less Land	<u>2,785,053</u>	<u>1,856,228</u>	<u>723,821</u>	<u>17,301</u>	
43	Composite Depreciation Rate	<u>4.78%</u>	<u>4.80%</u>	<u>3.23%</u>	<u>2.63%</u>	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 2 of 2
 Preparer: Bias

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3, Book 1, B-14
3	352.1 Franchises	0	0			
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	0		0		
9	361.2 Collection Sewers - Gravity	0		0		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	0	0			
18	370.3 Receiving Wells	0	0			
19	371.3 Pumping Equipment	0	0			
20	389.3 Other Plant & Misc. Equipment	0	0			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	0	0			
24	360.4 Treatment & Disposal	0	0			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	0	0			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	396.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	0	0	0	0	
42	CIAC Amortization	41,083	11	40,791	281	
43	Non Used & Useful Percentage	0%	0%	0%	0%	
44	Non Used & Useful CIAC Amortization	0	0	0	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
 Schedule No. 9 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Fees	245	5	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	980,563	533,493	
3	Contributed Lines	0	0	
4	Cont. Prpty Other than Lines	0	0	
5	Service Installation Fees	10,675	201	
6	TOTAL SEWER CIAC	991,483	533,699	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (s)
 Page 1 of 1
 Preparer: Bliss

(1)	(2)	(3)	(4)	(5)	
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	1,100	1.0	1,100	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	55	1.5	83	
3	1"	4	2.5	10	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	1,159		1,183	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	1	1.0	1	
13	3/4"	0	1.5	0	
14	1"	2	2.5	5	
15	1 1/2"	16	5.0	79	
16	2"	0	8.0	0	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	2	50.0	100	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	21		185	
23	Total Number of ERCs	1,180		1,377	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

Company: SSU / Duval / Woodmere
 Docket No.: 850495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (a)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	1,377	Sch. 10 (s)
2	Margin Reserve Factor	<u>1.123</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	1,547	
4	Used & Useful Percentage	100.00%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	1,547	
6	Future ERCs	0	
7	Projected Average Annual Growth in ERCs	34	Sch. 12 (s)
8	Number of Years to Design Capacity	0.00	
Collection Mains:			
9	1996 ERCs	1,377	Sch. 10 (s)
10	Margin Reserve Factor	<u>1.025</u>	Note: (a)
11	Current ERC's with Margin Reserve	1,411	
12	Permitted No. of Lots/ERC's @ 12/31/96	1,189	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	1,189	
15	Future ERCs	0	
16	Projected Average Annual Growth in ERCs	34	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>0</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Duval / Woodmere
Docket No.: 950495
Test Year Ended: 12/31/96

FPSC
Schedule No. 12 (a)
Page 1 of 1
Preparer: Bliss

	(1)	(2)	(3)	(4)
<u>Line No.</u>	<u>YEAR</u>	<u># New ERC's</u>	<u>Total ERC's</u>	<u>Supporting Schedules</u>
1	1996		1,377	Vol 8, Book 1
2	1997	34	1,412	Sch F-8

SCHEDULE OF DEVELOPER AGREEMENTS

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

Explanation: Rule 25-30.565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC
Schedule No. 13 (a)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: SSU / Duval / Woodmere
Docket No.: 950495
Last Year Ended: 12/31/96
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

Company: SSU / Duval / Woodmere
Docket No.: 950495
Test Year Ended: 12/31/96
Historical Projected

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

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

Explanation: Rule 25-30.565 (4) (c) A detailed statement by
a registered professional engineer showing the cost, by
Uniform System of Accounting account numbers, and
capacity of proposed plant expansion

FPSC
Schedule No. 16 (a)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant
2	expansions.

SCHEDULE OF MANDATED PLANT UPGRADES

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

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (a)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (a)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line
No.

Water Treatment Plant / Distribution Mains

-
- 1 Please refer to D-Schedules in the minimum filing requirements.
 - 2 Future expansions will be financed through a combination of
 - 3 debt and equity, as appropriate.
 - 4

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SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Stand Alone	(4) Supporting Schedules
(1) Wastewater Plant Capacity Charges:				
1	Per ERC - All Customers	N/A	\$484.35	Sch. 3 (s)
2	Per Gallon - Residential	N/A	\$7.81	Sch. 3 (s)
(2) Main Extension Charges:				
3	Per ERC - All Customers	Actual Cost less 20%	\$167.00	Sch. 4 (s)
4	Per Foot - Residential	N/A	\$3.55	Sch. 4 (s)
(4) Service Installation Charges:				
5	Per Connection - 4"	\$350.00	\$170.00	Sch. 5 (s)
6	Per Connection - 6"	N/A	\$227.00	Sch. 5 (s)
7	Total Minimum Charges - (4" service)	\$350.00	\$821.36	

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

Company: SSU / Pasco / Zephyr Shores
 Docket No.: 950485
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

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

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity	(3) Main Extension	(4) Service Installation	(5) Total	(6) Supporting Schedules
1	Gross Book Value	\$366,112	\$135,308	\$1,442	\$502,862	Sch. 6 (s) p 1
2	Land	\$43,137			\$43,137	Sch. 6 (s) p 1
3	Depreciable Assets	\$322,975	\$135,308	\$1,442	\$459,725	
4	Accumulated Depreciation to Date	\$63,164	\$25,476	\$289	\$88,909	Sch. 7 (s)
5	Accumulated Depreciation at Design Capacity	\$269,605	\$135,308	\$269	\$425,182	
6	Net Plant at Design Capacity	\$76,507	\$0	\$1,173	\$77,880	
7	Transmission & Distribution / Collection Lines		\$135,308		\$135,308	Sch. 6 (s)
8	Minimum Level of CIAC		100.00%		26.91%	
9	CIAC to Date	\$30,230	\$89,764	\$2,100	\$122,094	Sch. 9 (s)
10	Accumulated Amortization of CIAC to Date	\$12,001	\$32,897	\$45	\$44,743	Sch. 9 (s)
11	Acc. Amort. of CIAC at Design Capacity	\$33,196	\$141,487	\$45	\$174,727	
12	Future Customers (ERC) to be Connected	56	143	0	79	Sch. 11 (s)
13	Composite Depreciation Rate	4.89%	3.30%		4.48%	Sch. 8 (s) p 1
14	Existing Service Availability Charge Per ERC	N/A	N/A	ACTUAL COST	\$0.00	Sch. 1 (s)
15	Level of CIAC at Design Capacity	N/A	N/A	N/A	-67.76%	
16	Requested Service Availability Charge Per ERC	\$484.35	\$167.00	\$170.00	\$821.36	Sch. 1 (s)
17	Level of CIAC at Design Capacity	19.02%	100.00%	N/A	-21.95%	
18	Minimum Service Availability Charge Per ERC				\$1,697.32	
19	Level of CIAC at Design Capacity				26.91%	
20	Maximum Service Availability Charge Per ERC				\$2,559.61	
21	Level of CIAC at Design Capacity				75.00%	
22	No. of Customers at Capacity	575	647	500	594	Sch. 11 (s)
23	Current No. of Customers	519	504	500	500	Sch. 11 (s)
24	Annual Growth	4	4	N/A	4	Sch. 11 (s)
25	Calculation of Z	20	87	N/A	36	
26	Number of Years to Design Capacity	14.33	36.72	N/A	20.37	Sch. 11 (s)

CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER
- Based on Used & Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (s) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 3 (s)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Plant (Excluding General Plant)	\$366,112	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Plant	<u>(\$63,164)</u>	Sch. 7 (s)
3	Net Plant In Service	\$302,948	
4	Used & Useful %	<u>90.28%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$273,502	
6	1996 ERCs	500	Sch. 10 (s)
7	5 Year Margin Reserve additional ERCs	20	Sch. 12 (s)
8	Total ERCs	<u>520</u>	
9	Net Plant Per ERC	\$526	
10	Less: Utility Investment 8.00%	<u>(\$42)</u>	
11	Proposed Plant Capacity Fee Per ERC	<u>\$464</u>	
12	Proposed Plant Capacity Fee Per Gallon (62 Gallons Per ERC)	<u>\$7.81</u>	
	<u>Calculation of Gallons Per ERC</u>		
13	Total Consumption in Gallons	11,256,421	MFR Vol. 5, 1996 Sch. E-13
14	Number of ERC's	500	Sch. 10 (s)
15	Consumption Per ERC	22,513	
16	Divide by 365 Days	<u>365</u>	
17	Gallons Per Day Per ERC	<u>62</u>	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER
- Based on Used and Useful Historical Plant -

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

Explanation: Rule 25-30.565 (4) (a) A summary schedule
of how the proposed service availability charge was calculated.

FPSC
Schedule No. 4 (a)
Page 1 of 1
Preparer: Bliss

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
	1996 Average Balance:		
1	Gross Book Value - Mains	\$135,308	Sch. 6 (s) p 1
2	Less: Accumulated Depreciation - Mains	<u>(\$25,476)</u>	Sch. 7 (s)
3	Net Plant In Service - Mains	\$109,832	
4	Used & Useful %	<u>68.1%</u>	Sch. 6 (s) p 2
5	Net Plant - Used & Useful	\$98,727	
6	1996 ERCs	500	Sch. 10 (s)
6	1 Year Margin Reserve additional ERCs	4	
6	Total ERCs	<u>504</u>	
7	Net Plant Per ERC - Mains	\$192	
8	Less: Utility Investment	13.00% <u>(\$25)</u>	
9	Proposed Main Extension Fee Per ERC	<u>\$167</u>	
10	Proposed Main Extension Fee Per Foot (47 feet per lot)	<u>\$3.55</u>	
	Calculation of Feet Per Lot		
11	A. Installed Footage of Collection Mains	23,510	Annual Report
12	B. Number of Lots	500	Sch. 11 (s)
13	C. Feet per Lot (A/B)	47	

CALCULATIONS OF WASTEWATER SERVICE FEES - WASTEWATER

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

FPSC
 Schedule No. 5 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	Descriptions	Unit	(1)	(2)	(3)	(4)
					4"	6"

SERVICE INSTALLATIONS - Account 363

1	Direct Labor (2 persons x 4 hours)	8	0.00	0.00
2	Materials	1	7.42	14.31
3	a. Wye	50	29.68	67.50
4	b. 50' Sewer pipe SDR35	2	5.30	9.54
5	c. 45 degree elbow		7.11	15.31
6	A & G Overhead Rate (16.76%)			
7	Open Cut Permit (if required)		At Cost	At Cost
7	Total		<u>\$49.51</u>	<u>\$106.66</u>
8	Proposed Service Installation - Unpaved		\$170.00	\$227.00
9	All larger size service installations are at cost.			

SERVICE INSTALLATIONS - Account 363

		Unit	4"	6"
10	Direct Labor (3 persons x 8 hours)	24	0.00	0.00
11	Materials	1	7.42	14.31
12	a. Wye	50	29.88	67.50
13	b. 50' Sewer pipe SDR35	2	5.30	9.54
14	c. 45 degree elbow		7.11	15.31
15	A & G Overhead Rate (16.76%)			
16	Open Cut Permit (if required)		At Cost	At Cost
17	Pavement Repair		137.00	137.00
17	Total		<u>\$188.51</u>	<u>\$243.66</u>
18	Proposed Service Installation - Paved		\$648.00	\$605.00
19	All larger size service installations are at cost.			

UNIT PRICES

	Descriptions	Unit	4"	6"
20	Direct Labor	Hour	\$0.00	\$0.00
	Material for Wastewater Tapping			
21	1. Sewer pipe SDR 35	Foot	\$0.59	\$1.35
22	2. Wye (8 X 4) or (8 X 6)	Each	\$7.42	\$14.31
23	3. 45 degree Elbow	Each	\$2.65	\$4.77

Price of materials include applicable state sales tax of 6.00%
 Labor includes insurance, fringe benefits, etc. at 34%.
 A & G Overhead allocations are only applicable to the purchase of materials.
 Transportation O & M expenses for trucks & heavy equipment are booked separately to Account 750
 Pavement repair includes density test (\$90), limerock (\$17/yd),
 asphalt overlay (\$30/ton).

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.585 (4) (e) A schedule showing the original cost of any existing treatment plants and the water T&D by Uniform System of Accounting account numbers as req. by Rule 25-30.115, F.A.C.

FPSC
 Schedule No. 8 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extenslon	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	2,895	2,895			MFR Vol. 3, Book 1, A-6
3	352.1 Franchises	520	520			
4	389.1 Other Plant & Misc. Equipment	120	120			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	43,137	43,137			
7	354.2 Structures & Improvements	0	0			
8	380.2 Collection Sewers - Force	131,669		131,669		
9	361.2 Collection Sewers - Gravity	3,639		3,639		
10	362.2 Special Collecting	0	0			
11	383.2 Services to Customers	1,442			1,442	
12	364.2 Flow Measuring Devices	36	36			
13	365.2 Flow Measuring Installation	7	7			
14	389.2 Other Plant & Misc. Equipment	98	96			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	2,559	2,559			
18	370.3 Receiving Wells	811	811			
19	371.3 Pumping Equipment	115,565	115,565			
20	389.3 Other Plant & Misc. Equipment	198	196			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	2,748	2,748			
23	354.4 Structures & Improvements	78,938	78,938			
24	380.4 Treatment & Disposal	116,856	118,658			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	1,837	1,637			
27	389.4 Other Plant & Misc. Equipment	189	189			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	1,377				
30	354.5 Structures & Improvements	14,037				
31	390.5 Office Furniture & Equipment	6,675				
32	390.51 Computer Equipment	23,092				
33	391.5 Transportation Equipment	13,322				
34	392.5 Stores Equipment	125				
35	393.5 Tools, Shop & Garage Equipment	4,835				
36	394.5 Laboratory Equipment	4,385				
37	395.5 Power Operated Equipment	5,538				
38	396.5 Communication Equipment	2,513				
39	397.5 Miscellaneous Equipment	1,130				
40	398.5 Other Tangible Plant	2,126				
41	Subtotal	584,015	366,112	135,308	1,442	
42	Future Costs / CWIP	0	0	0	0	
43	Total	584,015	366,112	135,308	1,442	

SCHEDULE OF NON USED & USEFUL NET PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 6 (a)
 Page 2 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchises	0	0			Book 1, A-6
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	-310	-310			
8	360.2 Collection Sewers - Force	15,709		15,709		
9	361.2 Collection Sewers - Gravity	438		438		
10	382.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	299	299			
18	370.3 Receiving Wells	92	92			
19	371.3 Pumping Equipment	14,212	14,212			
20	389.3 Other Plant & Misc. Equipment	21	21			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	10,786	10,786			
24	380.4 Treatment & Diaposal	10,467	10,467			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	18	18			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Net Non Used & Useful	51,730	35,585	16,145	0	
42	Additional Non Used & Useful	0	0	0	0	
43	Total Net Non Used & Useful	51,730	35,585	16,145	0	
44	Total Net Plant	584,015	366,112	135,308	1,442	
45	Used & Useful Percentage	91%	90%	88%	100%	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (f) A detailed statement of accumulated depreciation for the plant listed in (e) previously

FPSC
 Schedule No. 7 (s)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1991 Average Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	302	302			
3	352.1 Franchises	81	81			MFR Vol. 3,
4	389.1 Other Plant & Misc. Equipment	34	34			Book 1, A-10
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	2,112	2,112			
8	360.2 Collection Sewers - Force	24,601		24,801		
9	361.2 Collection Sewers - Gravity	675		675		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	269			269	
12	364.2 Flow Measuring Devices	24	24			
13	365.2 Flow Measuring Installation	1	1			
14	389.2 Other Plant & Misc. Equipment	28	26			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	525	525			
18	370.3 Receiving Wells	181	181			
19	371.3 Pumping Equipment	18,887	18,887			
20	389.3 Other Plant & Misc. Equipment	56	58			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	207	207			
24	380.4 Treatment & Disposal	40,258	40,258			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	411	411			
27	389.4 Other Plant & Misc. Equipment	59	59			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	3,307				
31	390.5 Office Furniture & Equipment	4,288				
32	390.51 Computer Equipment	11,310				
33	391.5 Transportation Equipment	10,688				
34	392.5 Stores Equipment	46				
35	393.5 Tools, Shop & Garage Equipment	2,597				
36	394.5 Laboratory Equipment	782				
37	395.5 Power Operated Equipment	4,675				
38	398.5 Communication Equipment	1,300				
39	397.5 Miscellaneous Equipment	322				
40	398.5 Other Tangible Plant	1,503				
41	Total	129,727	83,184	25,478	269	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (s)
 Page 1 of 2
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	67	67			MFR Vol. 3,
3	352.1 Franchises	13	13			Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	7	7			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	4,385		4,385		
9	361.2 Collection Sewers - Gravity	81		81		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	38			38	
12	364.2 Flow Measuring Devices	7	7			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	5	5			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	80	80			
18	370.3 Receiving Wells	27	27			
19	371.3 Pumping Equipment	6,425	6,425			
20	389.3 Other Plant & Misc. Equipment	11	11			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	2,471	2,471			
24	380.4 Treatment & Disposal	6,486	6,486			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	61	61			
27	389.4 Other Plant & Misc. Equipment	11	11			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	351				
31	390.5 Office Furniture & Equipment	579				
32	390.51 Computer Equipment	3,849				
33	391.5 Transportation Equipment	2,221				
34	392.5 Stores Equipment	7				
35	393.5 Tools, Shop & Garage Equipment	302				
36	394.5 Laboratory Equipment	292				
37	395.5 Power Operated Equipment	461				
38	396.5 Communication Equipment	251				
39	397.5 Miscellaneous Equipment	75				
40	398.5 Other Tangible Plant	213				
41	Total Depreciation Expense	28,776	15,671	4,466	38	
42	1996 Average Depreciable Plant less Land	536,753	320,227	135,308	1,442	
43	Composite Depreciation Rate	5.36%	4.69%	3.30%	2.64%	

SCHEDULE OF NON USED & USEFUL DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 8 (a)
 Page 2 of 2
 Preparer: Bias

Line No.	(1) Account No. and Name	(2) 1996 Average Balance	(3) Plant Capacity	(4) Main Extension	(5) Service Installation	(6) Supporting Schedules
1	INTANGIBLE PLANT					
2	351.1 Organization	0	0			MFR Vol. 3,
3	352.1 Franchises	0	0			Book 1, B-14
4	389.1 Other Plant & Misc. Equipment	0	0			
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	0	0			
7	354.2 Structures & Improvements	0	0			
8	360.2 Collection Sewers - Force	645		645		
9	381.2 Collection Sewers - Gravity	12		12		
10	362.2 Special Collecting	0	0			
11	363.2 Services to Customers	0			0	
12	364.2 Flow Measuring Devices	0	0			
13	365.2 Flow Measuring Installation	0	0			
14	389.2 Other Plant & Misc. Equipment	0	0			
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	0	0			
17	354.3 Structures & Improvements	12	12			
18	370.3 Receiving Wells	4	4			
19	371.3 Pumping Equipment	944	944			
20	389.3 Other Plant & Misc. Equipment	2	2			
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights	0	0			
23	354.4 Structures & Improvements	339	339			
24	380.4 Treatment & Disposal	889	889			
25	381.4 Plant Sewers	0	0			
26	382.4 Outfall Sewer Lines	0	0			
27	389.4 Other Plant & Misc. Equipment	2	2			
28	GENERAL PLANT					
29	353.5 Land & Land Rights	0				
30	354.5 Structures & Improvements	0				
31	390.5 Office Furniture & Equipment	0				
32	390.51 Computer Equipment	0				
33	391.5 Transportation Equipment	0				
34	392.5 Stores Equipment	0				
35	393.5 Tools, Shop & Garage Equipment	0				
36	394.5 Laboratory Equipment	0				
37	395.5 Power Operated Equipment	0				
38	396.5 Communication Equipment	0				
39	397.5 Miscellaneous Equipment	0				
40	398.5 Other Tangible Plant	0				
41	Non Used & Useful Depreciation Expense	2,649	2,192	657	0	
42	CIAC Amortization	5,321	1,382	3,884	55	
43	Non Used & Useful Percentage	9%	10%	12%	0%	
44	Non Used & Useful CIAC Amortization	471	134	483	0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing total collections of contributions-in-aid-of-construction (CIAC). A detail statement of accumulated amortization of CIAC as listed in (l).

FPSC
 Schedule No. 9 (a)
 Page 1 of 1
 Preparer: Bliss

Line No.	(1) Account No. and Name	(2)		(4) Supporting Schedules
		1996 Average CIAC	1996 CIAC Acc. Amort.	
1	Plant Capacity Fees	30,230	12,001	MFR Vol. 3, Book 1, A-12, A-14
2	Line/Main Extensions	89,764	32,897	
3	Contributed Lines	0	0	
4	Cont. Prpty Other than Lines	0	0	
5	Service Installation Fees	2,100	45	
6	TOTAL SEWER CIAC	122,094	44,743	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

Explanation: Rule 25-30.565 (4) (l) (m) A schedule showing the number of active customers on line by meter size, by customer class, and the related ERC as defined in Rule 25-30.515(8). Describe method by which an ERC is defined.

FPSC
 Schedule No. 10 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)	(5)
Line No.	Meter Size	1996 No. of Customers	Demand Factor	Meter Equivalents (ERC)	Supporting Schedules
Residential:					
1	5/8" x 3/4"	477	1.0	477	MFR Vol. 5, 1996 Sch. E-13
2	3/4"	0	1.5	0	
3	1"	0	2.5	0	
4	1 1/2"	0	5.0	0	
5	2"	0	8.0	0	
6	3"	0	16.0	0	
7	4"	0	25.0	0	
8	6"	0	50.0	0	
9	8"	0	80.0	0	
10	10"	0	115.0	0	
11	Subtotal	<u>477</u>		<u>477</u>	
General/Multi-Family/ & Wholesale:					
12	5/8" x 3/4"	2	1.0	2	
13	3/4"	0	1.5	0	
14	1"	0	2.5	0	
15	1 1/2"	1	5.0	5	
16	2"	2	8.0	16	
17	3"	0	16.0	0	
18	4"	0	25.0	0	
19	6"	0	50.0	0	
20	8"	0	80.0	0	
21	10"	0	115.0	0	
22	Subtotal	<u>5</u>		<u>23</u>	
23	Total Number of ERCs	482		500	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

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

Explanation: Rule 25-30.585 (4) (h) (i) A detailed statement defining the capacity of the treatment facilities and collection system in terms of ERCs as used in developing the service availability charge.

FPSC
 Schedule No. 11 (s)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)
Line No.	Wastewater Treatment Plant / Collection Main	Amount	Supporting Schedules
Wastewater Treatment Plant:			
1	1996 ERCs	500	Sch. 10 (s)
2	Margin Reserve Factor	<u>1.038</u>	Note: (a)
3	Current ERCs Plus Margin Reserve	519	
4	Used & Useful Percentage	90.28%	Sch. 6 (s), p 2
5	Plant Capacity in ERCs	575	
6	Future ERCs	56	
7	Projected Average Annual Growth in ERCs	4	Sch. 12 (s)
8	Number of Years to Design Capacity	14.33	
Collection Main:			
9	1996 ERCs	500	Sch. 10 (s)
10	Margin Reserve Factor	<u>1.008</u>	Note: (a)
11	Current ERC's with Margin Reserve	504	
12	Permitted No. of Lots/ERC's @ 12/31/96	647	MFR Vol 6, Book 1, Sch. F-6
13	Add: Lots Under Construction	0	
14	Total Permitted No. of Lots/ERC's @ 12/31/96	647	
15	Future ERCs	143	
16	Projected Average Annual Growth in ERCs	4	Sch. 12 (s)
17	Number of Years to Design Capacity	<u>36.718977</u>	

Note (a): The factor was calculated by taking the additional ERCs in the Margin Reserve and dividing by the current number of ERCs as shown in the MFR's Volume 6, Book 1, Schedules F-8.

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: SSU / Pasco / Zephyr Shores
 Docket No.: 850495
 Test Year Ended: 12/31/96

FPSC
 Schedule No. 12 (a)
 Page 1 of 1
 Preparer: Bliss

	(1)	(2)	(3)	(4)
Line No.	YEAR	# New ERC's	Total ERC's	Supporting Schedules
1	1996		500	Vol 6, Book 1
2	1997	4	504	Sch F-8
3	1998	4	508	
4	1999	4	512	
5	2000	4	516	
6	2001	4	520	
7	2002	4	523	
8	2003	4	527	
9	2004	4	531	
10	2005	4	535	
11	2006	4	539	
12	2007	4	543	
13	2008	4	547	
14	2009	4	551	
15	2010	4	555	
16	2011	4	559	
17	2012	4	562	
18	2013	4	566	
19	2014	4	570	
20	2015	4	574	
21	2016	4	578	
22	2017	4	582	
23	2018	4	586	
24	2019	4	590	
25	2020	4	594	
26	2021	4	598	
27	2022	4	601	
28	2023	4	605	
29	2024	4	609	
30	2025	4	613	
31	2026	4	617	
32	2027	4	621	
33	2028	4	625	
34	2029	4	629	
35	2030	4	633	
36	2031	4	637	
37	2032	4	640	
38	2033	4	644	
39	2034	4	648	

SCHEDULE OF DEVELOPER AGREEMENTS

Company: SSU / Pasco / Zephyr Shores

Docket No.: 950495

Test Year Ended: 12/31/96

Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (j) Provide a list
of outstanding developer agreements.

FPSC

Schedule No. 13 (s)

Page 1 of 1

Preparer: Bliss

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for the schedule of Developer Agreements.
2	

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

Explanation: Rule 25-30.565 (4) (k) For each developer agreement state whether the agreement is designed to result in contributed property, other than the approved system capacity charge, within the next 24 months; an estimate of value and desc. of the property.

FPSC
Schedule No. 14 (a)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	None - The company can not predict when property would be contributed under the developer agreements identified in Schedule 16 which is included in Volume VIII, Book 1.
2	
3	

**COPIES OF APPROVALS AND PERMITS FOR CONSTRUCTION AND OPERATION
OF TREATMENT FACILITIES**

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

Explanation: Rule 25-30.565 (4) (n) Copies of approvals
or permits for construction and operation of treatment
facilities

FPSC
Schedule No. 15 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	Copies of approvals and permits for construction and
2	operation of treatment facilities were provided in
3	the Additional Engineering Information.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: SSU / Pasco / Zephyr Shores
Docket No.: 950495
Test Year Ended: 12/31/86
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (c) A detailed statement by
a registered professional engineer showing the cost, by
Uniform System of Accounting account numbers, and
capacity of proposed plant expansion

FPSC
Schedule No. 16 (a)
Page 1 of 1
Preparer: Bias

(1)

Line No.	Description
1	Refer to Volume VIII, Book 1 for schedule of proposed plant expansions.
2	

SCHEDULE OF MANDATED PLANT UPGRADES

Company: SSU / Pasco / Zephyr Shores
Docket No.: 850485
Test Year Ended: 12/31/96
Historical [] Projected [X]

Explanation: Rule 25-30.565 (4) (q) If the expansion or plant upgrading is being undertaken to comply with the mandates of local, state or federal regulatory authorities, copies of the order(s) or correspondence directing the expansion or upgrading.

FPSC
Schedule No. 17 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU does not foresee the imposition of mandated upgrades resulting from the developer agreement identified in Volume VIII, Book 1
2	

**STATEMENT OF EXISTING AND PROPOSED OFF-SITE AND ON-SITE MAIN
EXTENSION POLICY**

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

Explanation: Rule 25-30.565 (4) (u) A statement of the existing
and proposed on-site and off-site main installation charges or
policy

FPSC
Schedule No. 18 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line No.	Description
1	SSU proposes to maintain the existing off-site and on-site
2	main extension policy contained in our current tariff.

SCHEDULE OF REQUESTED COST OF CAPITAL
- Beginning and End of Year Average -

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

Explanation: Rule 25-30.565 (4) (v) The company's present capital structure, including the cost of debt in the present capitalization. The availability and cost of other sources of financing the proposed expansion or upgrading of the system.

FPSC
Schedule No. 19 (s)
Page 1 of 1
Preparer: Bliss

(1)

Line
No.

Water Treatment Plant / Distribution Mains

-
- 1 Please refer to D-Schedules in the minimum filing requirements.
 - 2 Future expansions will be financed through a combination of
 - 3 debt and equity, as appropriate.
 - 4

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