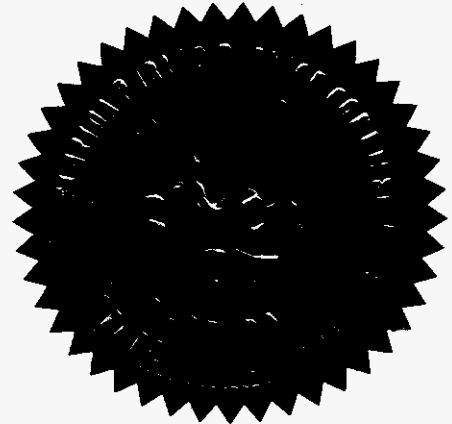


BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application by Southern) Docket No. 950495-WS
States Utilities Inc. for rate)
increase and increase in service)
availability charges for Orange-)
Osceola Utilities, Inc. in)
Osceola County, and in Bradford,)
Brevard, Charlotte, Citrus,)
Clay, Collier, Duval, Hernando,)
Highlands, Hillsborough, Lake,)
Lee, Marion, Martin, Nassau,)
Orange, Osceola, Pasco, Polk,)
Putnam, Seminole, St. Johns,)
St. Lucie, Volusia and)
Washington Counties.)



THIRD DAY - LATE AFTERNOON SESSION

VOLUME 13

PAGES 1271 through 1443

PROCEEDINGS:

HEARING

BEFORE:

CHAIRMAN SUSAN F. CLARK
COMMISSIONER J. TERRY DEASON
COMMISSIONER JULIA L. JOHNSON
COMMISSIONER DIANE K. KIESLING
COMMISSIONER JOE GARCIA

DATE:

Thursday, May 2, 1996

TIME:

Commenced at 2:55 p.m.

PLACE:

Betty Easley Conference Center
Room 148
4075 Esplanade Way
Tallahassee, Florida

REPORTED BY:

LISA GIROD JONES, RPR, RMR

APPEARANCES:

(As heretofore noted.)

DOCUMENT NUMBER-DATE

05033 MAY-3 1996

FPSC-RECORDS/REPORTING

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1 PROCEEDINGS

2 (Transcript continues in sequence from
3 Volume 12.)

4 CHAIRMAN CLARK: Mr. Feil, are we ready to go
5 with Mr. Westrick?

6 MR. ARMSTRONG: Yes, Madam Chair, we're
7 ready.

8 CHAIRMAN CLARK: Mr. Armstrong.

9 J. DENNIS WESTRICK
10 was called as a witness on behalf of Southern States
11 Utilities, Inc., and having been duly sworn, testified
12 as follows:

13 DIRECT EXAMINATION

14 BY MR. ARMSTRONG:

15 Q Good afternoon, Mr. Westrick.

16 A Good afternoon.

17 Q Do you have before you nine pages of prefiled
18 direct testimony which was prefiled in this case?

19 A Yes.

20 Q Do you have any changes you'd like to make to
21 that testimony?

22 A No, I do not.

23 Q If I were to ask you the questions contained
24 in that testimony, would your answers be the same?

25 A Yes.

1 MR. ARMSTRONG: Madam Chair, I request that
2 that prefiled testimony be incorporated into the record
3 as though read.

4 CHAIRMAN CLARK: The prefiled direct testimony
5 of Mr. Dennis Westrick will be incorporated into the
6 record as though read.

7 MR. ARMSTRONG: Thank you.

8 Q (By Mr. Armstrong) Mr. Westrick, you are
9 sponsoring four exhibits; is that correct?

10 A That's correct.

11 Q Do you have any changes you would like to make
12 to those exhibits?

13 A No, I do not.

14 MR. ARMSTRONG: Madam Chair, we request these
15 exhibits be identified as a composite.

16 CHAIRMAN CLARK: Give me the initials on them.

17 MR. ARMSTRONG: JDW-1 through 4.

18 CHAIRMAN CLARK: JDW-1 through 4 will be
19 marked as composite Exhibit 116.

20 MR. ARMSTRONG: Thank you.

21 (Exhibit No. 116 marked for identification.)
22
23
24
25

1 **Q WHAT IS YOUR NAME AND BUSINESS ADDRESS?**

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

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

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

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

10 A. I received my Masters Degree in 1980 from the University of Notre Dame
11 with a major in Environmental Health Engineering. In 1976 I received a
12 Bachelor of Science Degree from Western Kentucky University with a
13 major in Environmental Engineering Technology.

14 I have 15 years experience working for a private consulting
15 engineering firm in the water and wastewater industry and have been with
16 Southern States Utilities for the past two years. In 1978 I began as an
17 engineer with the consulting engineering firm of Howard Needles Tammen
18 and Bergendoff in Indianapolis, Indiana. Through my nine years with the
19 firm in the Indianapolis office, I served as an assistant project engineer and
20 progressed to project manager working on a variety of water and
21 wastewater projects. Project assignments included planning, design and
22 construction administration for new and existing water

1 supply/treatment/distribution facilities and wastewater collection/treatment
2 facilities. The majority of the projects were associated with municipal
3 clients although my experience also included engineering services for
4 industrial facilities.

5 From December 1986 through May 1993, I served as a senior
6 project manager for Howard Needles Tammen and Bergendoff in their
7 Orlando, Florida office. I was assigned to various water and wastewater
8 planning and design projects for both municipal and industrial clients.

9 In May of 1993, I began employment with SSU in their planning
10 and engineering department. I am currently serving as a senior engineer
11 with project management responsibilities for both water and wastewater
12 facilities.

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

14 A. I am a Professional Engineer and have been registered to practice in the
15 State of Florida since 1988 and in the State of Indiana since 1984. I am
16 a member of the American Waterworks Association and Water
17 Environment Federation and Florida Pollution Control Association.

18 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS**
19 **PROCEEDING?**

20 A. I will sponsor the information provided in Volume II, Book 4 of 4, and
21 present facts relative to the plant in service investments made by SSU
22 since the last rate orders for the facilities included in this filing. Southern

1 States' use of a 1996 projected test year to establish prospective rates is
2 supported by the fact that in Southern States' last two rate proceedings
3 using projected test years, Docket Nos. 920655-WS (Marco Island) and
4 911188-WS (Lehigh), SSU was very successful in completing the plant in
5 service projects we forecasted for the projected test years used in those
6 proceedings. As with those proceedings, Southern States has been
7 selective in the investments we request that the Commission include in the
8 Commission's final rate order. Southern States has requested recovery in
9 this proceeding of all projects completed since rates last were established
10 as well as those projects which will be completed in 1995 or 1996,
11 projects such as water transmission and wastewater collection replacements
12 and expansions; meter replacements and new meter installations in
13 magnitudes confirmed by our past experience and current planning
14 requirements; projects which must be completed to comply with DEP,
15 water management district or EPA permit requirements; and other projects
16 generally required to comply with environmental laws, rules and standards
17 in 1996. In addition, I will provide facts concerning SSU's planning and
18 engineering department which demonstrate how SSU's water and
19 wastewater services are functionally related, cross county boundaries and
20 represent one utility system.

21 **Q. COULD YOU BRIEFLY DESCRIBE THE CAPITAL PLANT IN**
22 **SERVICE INVESTMENTS SSU HAS MADE SINCE THE LAST**

**RATE ORDERS FOR THE SERVICE AREAS INCLUDED IN THIS
FILING?**

A. Yes, Exhibit 116 (JDW-1) presents a summary of the additions which SSU placed or will place in service by year for the service areas included in this filing. The capital project summary is categorized by type: namely water, sewer or general plant. Overall, SSU has made more than \$97,000,000 in plant additions since rates were last established with \$56 million invested in the water facilities, \$31 million in the wastewater facilities and \$11 million in general plant facilities.

Of the total investment, approximately 45% has been the result of efforts to comply with safety issues and regulatory mandates. These investments were necessary to meet the increasingly stringent Environmental Protection Agency (EPA), Florida Department of Environmental Protection (FDEP) and the water management district rules and regulations. The other 55% represents investments related to service area growth, quality of service, and general improvements. These investments were for improvements needed to ensure the availability and reliability of service, to compensate for changes in the source of supply and to achieve a common goal of the State of Florida and SSU, protection of the environment for the future. The breakdown of our water, wastewater and general plant investments by priority code -- (1) safety; (2) regulatory mandate; (3) growth; (4) quality of service; and (5) general

1 improvement -- is provided in Exhibit 116 (JDW-2).

2 Volume II, Book 4 of 4, contains a detailed list identifying all
3 projects either placed or to be placed in service during the period since
4 rates last were established through December 31, 1996. Every project
5 which SSU seeks to recover in rate base is identified with the
6 corresponding priority code. The plant in service projected for 1995 and
7 1996 includes projects which SSU is confident will be completed in the
8 time frames specified in Volume II, Book 4 of 4. As explained by witness
9 Denny, portions of the projected 1995 and 1996 plant in service, namely
10 meters, service lines and renewals and replacements, are based primarily
11 upon historic experience and projected customer growth. The remainder
12 of the 1995 and 1996 investments for water and wastewater operations
13 include projects which have been initiated prior to 1995 and will be
14 completed in 1995 (\$18,714,549); initiated in 1995 to be completed in
15 1995 (\$5,348,994) or 1996 (\$10,690,432) or to be initiated and completed
16 in 1996 (\$4,108,913) to meet high priority needs.

17 **Q. COULD YOU PLEASE DESCRIBE THE INFORMATION**
18 **CONTAINED IN EXHIBIT 116 (JDW-3)?**

19 **A.** Yes. One of the principal arguments consistently voiced against SSU's
20 uniform rate structure is that customers located in our larger service areas
21 with the larger customer bases are paying for SSU investments in smaller,
22 allegedly dilapidated facilities used to provide service to the smaller

1 customer bases. Exhibit 116 (JDW-3) reveals that \$63,572,350 of the
2 additional \$86,397,095 of water and wastewater plant placed in service
3 (excluding general plant) since rates last were established, or
4 approximately 74% of the additional plant, was added to serve the service
5 areas with the ten largest customer bases (excluding Buenaventura Lakes).
6 The ten largest customer bases, constituting approximately 66% of the total
7 customers included in this filing are located in the following service areas:
8 Deltona Lakes, Lehigh, Marco Island, University Shores, Beacon Hills,
9 Deep Creek, Sugar Mill Woods, Marion Oaks, Amelia Island and Citrus
10 Springs. Except as I will note shortly, under uniform rates, these
11 investments will be spread over the more than one hundred thousand
12 customers included in this filing. These facts conflict with the perception
13 that larger service areas do not receive any benefit from the uniform rate
14 structure.

15 I also would like to note that the Marco Island service area
16 received \$18 million of water investments since April 30, 1993, the date
17 rate base was last established. The other reverse osmosis facility included
18 in the reverse osmosis service classification, Burnt Store, received \$3.7
19 million of water investments since December 31, 1991, the date rate base
20 was last established. These facts support SSU's proposal to segregate out
21 the Marco Island and Burnt Store reverse osmosis facilities into a separate
22 water service classification and not spread investments in these facilities

1 to other customers receiving service from conventional treatment facilities.

2 **Q. ARE THERE ANY OTHER FACTS WHICH REFUTE**
3 **ALLEGATIONS OF LARGE SERVICE AREAS PAYING FOR THE**
4 **SMALLER SERVICE AREAS?**

5 A. Yes. Exhibit 116 (JDW-4) provides a list of projects which exceed
6 \$100,000 for the individual service areas. This exhibit reveals that 22 of
7 the 29 service areas with a combined water and wastewater customer base
8 in excess of 500 customers, as identified in Exhibit 116 (JDW-3), have had
9 or will have had at least one project which cost in excess of \$100,000
10 through December 31, 1996. Only 2 of the 31 service areas with a
11 combined customer base of less than 100 customers had or will have a
12 project which cost in excess of \$100,000 during the same period -- and
13 one of these service areas, Sunshine Parkway, serves commercial
14 customers so its small customer base is not indicative of its load
15 characteristics. In fact, only 6 of these 31 smaller service areas had a
16 project which cost in excess of \$50,000, again, including Sunshine
17 Parkway. These facts further refute the allegation that smaller service
18 areas are the principal causes of higher rates.

19 **Q. CAN YOU DESCRIBE HOW THE PLANNING AND**
20 **ENGINEERING DEPARTMENT STRUCTURE AND FUNCTIONS**
21 **REFLECT HOW SSU IS ONE UTILITY?**

22 A. SSU has a single planning and engineering department located at the

1 Company's headquarters in Apopka, Florida. Planning and engineering
2 projects for all facilities statewide originate in and are managed by the
3 department staff.

4 The department is directed by a single vice-president and is
5 comprised of an engineering group which is staffed by seven registered
6 professional engineers, including the vice president, and four assistant
7 engineers. In addition to the engineering group, the department contains
8 a CADD/drafting group and a construction services group. Including
9 support personnel, the planning and engineering department is currently
10 staffed by 25 employees. The entire staff functions as a centralized
11 department with responsibilities for projects on a statewide basis. Policies
12 and design standards are developed for application to capital improvement
13 projects on a company-wide basis. Although the scope of a design project
14 may vary from plant to plant, design practices and procedures are
15 standardized and applied across the state.

16 The department has biweekly staff meetings to discuss the status
17 of projects as well as procedures and standards. Ideas and suggestions are
18 shared among the engineering staff to be applied statewide as necessary.
19 Design and project management expertise is shared among the staff. This
20 enables the staff to efficiently use their resources to apply to each project
21 for a facility regardless of county boundaries or where in Florida the
22 facility is located.

1 **Q. WILL THE ACTIVITIES AND SERVICES PROVIDED BY YOUR**
2 **DEPARTMENT BE EXTENDED TO THE BUENAVENTURA**
3 **LAKES, LAKESIDE, VALENCIA TERRACE AND SPRING**
4 **GARDENS SERVICE AREAS UPON TRANSFER TO SSU**
5 **OWNERSHIP?**

6 **A. Yes, these services areas either are or will be incorporated into SSU's**
7 utility system and will receive the services provided by the Planning and
8 Engineering Department which I have described.

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

10 **A. Yes, it does.**

1 Q (By Mr. Armstrong) Do you have a brief
2 summary of your testimony, Mr. Westrick?

3 A Yes, I do.

4 Q Could you please provide that now?

5 A Since rates were last established for Southern
6 States Utilities facilities included in this rate
7 filing, SSU has placed nearly \$100 million of additional
8 water and wastewater facilities into service. A
9 significant portion, nearly half, of the plant in
10 service investment is attributed to compliance with ever
11 stringent safety and regulatory mandates enacted, and
12 enforced by such agencies as OSHA, EPA, DEP, the State
13 of Florida water management districts and local
14 authorities. These safety and regulatory mandated
15 projects are necessary to protect the health, safety and
16 welfare of SSU's customers and its employees.

17 In addition to the plant in service
18 investments made to maintain compliance with safety and
19 regulatory requirements, SSU has made significant
20 investment in its facilities to maintain quality service
21 for its customers.

22 In the past few years, people have stated that
23 a uniform rate structure has led to SSU investments in
24 smaller, allegedly dilapidated facilities, which provide
25 water and/or wastewater service to the smaller service

1 areas which have small customer bases. They allege that
2 the investment in these smaller service areas are the
3 principal causes of high rates. This is simply not
4 true. In fact, of the total plant investment made by
5 SSU since rates were last established, and through
6 December 31st, 1995, 71 percent of the plant placed into
7 service was in Southern States' ten largest service
8 areas. These ten areas serve only 66 percent of SSU's
9 total customer base. So, the ten largest service areas
10 received more than their proportionate share of SSU's
11 additional investment. Also, as demonstrated in the
12 MFRs, only two service areas of the 31 areas serving
13 less than 100 customers had even one project which cost
14 more than \$100,000. These facts support SSU's position
15 on uniform rates and refute the allegations that SSU
16 investments in smaller service areas are the principal
17 causes of higher rates.

18 Finally, this rate filing includes a projected
19 test year of 1996 to establish prospective rates. The
20 Company feels the use of a projected test year was
21 justified because SSU was very successful in completing
22 the plant in service projects forecasted in its last two
23 rate proceedings for Lehigh and Marco Island. As in
24 those proceedings, SSU has been diligent in completing
25 those projects identified to be placed in service in

1 1995 and is confident that those projects projected for
2 1996 will be completed as well.

3 SSU was very selective in the types of
4 projects we included in the 1996 test year in the MFRs.
5 These projects were made up of the following: One, only
6 top priority projects identified for the Company's 1996
7 budget; two, carryover projects from the 1995 budget
8 scheduled to be placed into service in 1996; and three,
9 blanket projects based upon historical information, such
10 as new and replacement customer meters, renewal and
11 replacement projects, and new water and wastewater
12 services.

13 In summary, SSU has made substantial capital
14 investment in its facilities and seeks the necessary
15 rate relief for those investments already placed into
16 service, as well as those projected for 1996. These
17 investments have been prudent and are necessary to
18 provide safe, high quality service to SSU's customers
19 while protecting Florida's environment and its natural
20 resources.

21 MR. ARMSTRONG: Thank you, Mr. Westrick. The
22 witness is available for cross.

23 CHAIRMAN CLARK: Mr. Beck?

24 MR. BECK: No questions.

25 CHAIRMAN CLARK: Mr. Twomey.

1 MR. TWOMEY: Yes, ma'am.

2 CROSS-EXAMINATION

3 BY MR. TWOMEY:

4 Q Mr. Westrick, you apparently say that you
5 validate the use of the projected test year on the
6 notion that y'all met your projected budgets in the
7 last -- in two rate cases, right?

8 A Yes, sir.

9 Q Marco Island and --

10 A Lehigh.

11 Q Lehigh. Did you build 100 percent of what you
12 said you were going to build in the projection?

13 A For Marco Island we were within one and
14 one-half percent, and for the Lehigh rate case -- and
15 I'll qualify that by saying that the projections were
16 made by someone other than SSU. We -- they were within
17 \$304,000 of the total projected in service, plant in
18 service.

19 Q What percentage is that?

20 A A little over 84 percent.

21 Q Now, you concede that -- so you're basing the
22 notion of using -- and there are how many systems in
23 this case?

24 A How many systems?

25 Q Yes, sir.

1 A We have service areas.

2 Q Oh, I'm sorry. You're objecting to me using
3 the word "systems" --

4 A I'm not objecting. I'm telling you we have
5 service areas.

6 Q How many systems do you have?

7 A We have one utility system.

8 Q I see. How many utility service areas do you
9 have?

10 A In this filing, we have 85 water and 36
11 wastewater.

12 Q 85 and --

13 A 36 wastewater.

14 Q Okay, so you're asking the Commission to
15 base -- to have trust in your ability to meet your
16 construction budgets and projections for the 85 and 36
17 in this case based upon your experience in two rate
18 cases, right?

19 A And in addition to our plant in service
20 numbers for 1995.

21 Q I see. Let me ask you, do you have an exhibit
22 that shows -- what percentage did you have completed in
23 '95 that you said you would have when you filed the
24 case?

25 A When we filed the case?

1 Q Yes, sir. You filed --

2 A The case was filed, I believe, in mid 1995.

3 We wouldn't -- those numbers wouldn't be valid now, sir.

4 Q Right. I concede it wasn't a good question.

5 The question is this: When you filed the case, you said

6 you expected to have X number of construction completed

7 in 1995; is that correct?

8 A That's correct.

9 Q And what percentage did you meet?

10 A 94 percent.

11 Q Now, let me ask -- and you said that you

12 expected to have X dollars of construction completed

13 through December 31st of 1996 as well, right?

14 A Yes, sir.

15 Q And that you wanted the Commission to include

16 that in your rate base through the end of 1996 and base

17 rates on it, right?

18 A Yes, sir.

19 Q We are now in the first -- let me ask you

20 this: You would concede, would you not, at least in

21 theory, that if you get rates as a result of these

22 hearings that are being held through the first week or

23 so of May, based upon everything you say you're going to

24 construct through the end of the year, and then don't

25 complete it all, that you will have overstated your rate

1 base? Do you agree with me technically or
2 theoretically?

3 A No, I don't agree with you.

4 Q Let me try again. If the Commission accepts
5 that you'll build everything that you say you're going
6 to build through December 31st of 1996 and gives you
7 rates based upon that investment, okay, and you don't
8 complete the construction, then your return, all other
9 things being equal, will automatically be higher; isn't
10 that right?

11 A You're asking me a rate related question and
12 I'm not a rate engineer.

13 Q I see. Okay. What percentage of the 1996
14 construction have you completed to date through the end
15 of April? Do you know?

16 A I don't have that -- I don't have that number
17 with me.

18 Q Has anybody asked you for that number, or do
19 you have it available, or will you supply it?

20 MR. ARMSTRONG: Madam Chair, I think he's
21 looking at me because I think we might be getting into
22 rebuttal. That might be numbers that are in rebuttal?

23 MR. TWOMEY: I don't know.

24 Q (By Mr. Twomey) But you don't know the
25 answer?

1 A I believe we had supplied numbers up through
2 the end of March, I think, as part of the rebuttal, and
3 I would like to leave it for that.

4 Q Okay. You concede, though, that it's
5 important that the Commission has to have confidence
6 that you will complete all the construction you say
7 you're going to complete, right?

8 A Yes.

9 COMMISSIONER DEASON: Let me ask a question.
10 You indicated that there was 94 percent of your 95
11 projects have been completed; is that correct?

12 WITNESS WESTRICK: Have been placed in
13 service, yes.

14 COMMISSIONER DEASON: As of when?

15 WITNESS WESTRICK: As of the end of 1995.

16 MR. TWOMEY: I'm sorry, are you finished?

17 COMMISSIONER DEASON: Yes. Thank you.

18 Q (By Mr. Twomey) You indicate that the ten
19 largest service areas got over a certain percentage of
20 the construction, right?

21 A Yes, sir, and I have an exhibit that I would
22 like to distribute, now that you've brought that point
23 up.

24 Q Why don't you bring it up on redirect? I
25 mean, I'm not -- (Pause)

1 MR. TWOMEY: I prefer that they bring it up --
2 I don't want to try and examine this while I'm
3 questioning him.

4 Q (By Mr. Twomey) Mr. Westrick, do -- if you
5 know, do each of the ten largest service areas pay
6 subsidies under the uniform rate concept?

7 A Again, that's a rate related question. I
8 don't know the answer to that.

9 Q So if there was an argument that customers
10 opposed to the uniform rate concept had that they were
11 opposed to on the notion of paying subsidies over and
12 above their own cost of service, your response here
13 wouldn't address that; would it?

14 A I don't understand your question.

15 Q If Mr. Budd Hansen here was opposed to uniform
16 rates on the basis of not wanting to pay subsidies over
17 and above the cost of his service, your response that
18 the ten largest service areas get their share of
19 construction is not responsive to his concern; is it?

20 A I don't think that's correct. What that --
21 what that exhibit that I handed out will show is, again,
22 it backs up and refutes the allegations that SSU has
23 made -- is making investments in dilapidated
24 facilities. And what it shows is quite the opposite,
25 that those ten largest service areas do get more than

1 their proportional share of the investments.

2 Q But it does not address the issue --

3 A It's not intended to address that issue.

4 Q So the answer is no, it doesn't?

5 MR. ARMSTRONG: Is the question whether the
6 exhibit addresses the issue?

7 MR. TWOMEY: The question was whether his
8 exhibit addresses the issue I just stated to him of cost
9 of service.

10 WITNESS WESTRICK: No.

11 Q (By Mr. Twomey) Now, on Page 6 of your
12 prefiled you -- beginning at Line 15, you discuss the
13 fact that X number -- \$18 million of investments have
14 been made at Marco Island, and then at Line 20, you
15 state, "These facts support SSU's proposal to segregate
16 out the Marco Island and Burnt Store reverse osmosis
17 facilities into a separate water service classification
18 and not spread investments in these facilities to other
19 customers receiving service from conventional treatment
20 facilities."

21 Now I ask you, isn't it true, if you know,
22 that in your last case, the 199 docket -- I'm sorry,
23 forget that. Let me ask you, why are you concerned with
24 spreading the cost of reverse osmosis to people that use
25 conventional treatment?

1 A Again, that's a rate related question,
2 probably best asked or addressed to Mr. Ludsen.

3 Q Okay, you don't know? I mean you don't have
4 an answer?

5 A What I can tell you is what supports that
6 separate classification is the cost of providing service
7 for that -- those two service areas, and that namely
8 being the higher cost of the capital investment to treat
9 that type water. In other words, it is a different
10 water supply, and also there is a higher operating cost
11 associated with membrane processes.

12 Q Yes, sir. And my question to you is if SSU is
13 so keen on uniform rates otherwise, why not just lump
14 these people in, irrespective of the cost, and let them
15 enjoy benefits and common costs of uniform rates without
16 tagging them with the cost of their own service?

17 A Again, that was a -- that's not a decision
18 that I was involved in.

19 Q Okay. Let me ask you this. Do you know
20 whether or not the RO costs at Burnt Store and the RO
21 costs at Marco Island are identical?

22 A No, I don't know.

23 Q If I could -- if you could be shown that the
24 costs were different, would that allow you to support
25 the notion that they should be further segregated into a

1 reverse osmosis rate for Burnt Store and a reverse
2 osmosis rate for Marco Island?

3 MR. ARMSTRONG: Objection. Madam Chair, I
4 believe the witness has already said he's not an expert
5 on the rate structure issue, as to how he would break
6 that down, and I believe he's already indicated he's not
7 a cost-of-service type witness either, so I don't know
8 how he can be asked to start breaking down by rate
9 structure -- I mean making rate structure
10 determinations.

11 MR. TWOMEY: Well, I don't think that's what I
12 asked him.

13 COMMISSIONER GARCIA: To some degree,
14 Mr. Armstrong, he's defending uniform rates. So several
15 questions Mr. Twomey has posed he's defended the
16 concept, so he's opened himself up to that line of
17 question, wouldn't you think?

18 MR. ARMSTRONG: Yeah, and the uniform rate
19 wouldn't be the question, but it's just the rate
20 structure in terms of if you're going to go to different
21 treatment methods and create different structures with
22 different service classifications, really, because it's
23 a question of service classification that's being
24 addressed, and I think that's what the witness says he
25 didn't know about.

1 COMMISSIONER GARCIA: The chairman gets to
2 make the decision anyway.

3 CHAIRMAN CLARK: Mr. Twomey?

4 MR. TWOMEY: I'm not going to push this.

5 Q (By Mr. Twomey) Your testimony on the end of
6 7 and Page 8 is designed to show that the engineering
7 staff supports uniform rates; is that -- what do you say
8 there?

9 A I believe what I said is that we are
10 function -- we support -- that that supports the
11 functional interrelationship of the entire company and
12 how the engineering group functions.

13 Q Mr. Armstrong, can Mr. Westrick answer
14 questions -- or is he the appropriate witness to answer
15 questions about the planning over a number of years at
16 Sugarmill Woods on the wastewater treatment plant, or is
17 that exclusively Mr. Goucher, or if it's not exclusively
18 Mr. Goucher, is he the wrong witness?

19 MR. ARMSTRONG: I believe it's Mr. Goucher.

20 WITNESS WESTRICK: Mr. Goucher could at least
21 address the most recent years. You may have to search
22 out another witness for some of the historical.

23 MR. TWOMEY: Okay, we'll wait and do him.
24 Thanks.

25 CHAIRMAN CLARK: Staff.

1 MR. PELLEGRINI: Mr. Westrick, I'm going to
2 pass out two exhibits. The first of these, Chairman
3 Clark is Excerpt of SSU Response to Commission Document
4 Request No. 60.

5 CHAIRMAN CLARK: We'll mark that as Exhibit
6 117. And then Response to PSC Interrogatory 281 will be
7 118.

8 (Exhibit Nos. 117 and 118 marked for
9 identification.)

10 CROSS EXAMINATION

11 BY MR. PELLEGRINI:

12 Q Mr. Westrick, do you have exhibit marked 117
13 for identification purposes before you?

14 A I don't see a specific marking that says 117.

15 Q It's entitled Excerpt of SSU Response to PSC
16 Document Request No. 60.

17 A Yes.

18 Q Is it correct that in your response you state
19 that design documentation is planned on tract D?

20 A That's what it says.

21 Q Do you agree that that is your response?

22 A I don't have -- I would need the full set of
23 plans in front of me to answer that.

24 Q Well, I'm directing your attention to your
25 response.

1 A Again, off the top of my head, I can't -- I
2 can't say one way or the other whether that's correct or
3 incorrect.

4 Q Would you look through the appendix attached
5 to your response, take a moment to do that?

6 A Consisting of 11 pages?

7 Q Yes.

8 A Okay.

9 Q Now, let me refer you, once again, to your
10 particular response. Would you read your response,
11 please?

12 COMMISSIONER GARCIA: I'm sorry,
13 Mr. Pellegrini, could you tell me where you are? You
14 lost me.

15 MR. PELLEGRINI: I'm sorry, I'm looking at
16 Mr. Westrick's Response to Document Request No. 60.

17 COMMISSIONER GARCIA: Page?

18 MR. PELLEGRINI: Well, the response itself is
19 only one page.

20 WITNESS WESTRICK: The response reads,
21 "Attached as Appendix DR60-A is a copy of design
22 documentation from Hartman & Associates regarding the
23 ground storage tank and booster pump station planned on
24 tract D of the land parcels at Lehigh Acres."

25 Q (By Mr. Pellegrini) And now let me refer you

1 to Page 8 of the Appendix DR60-A.

2 A Okay.

3 Q And would you read for me what the first full
4 paragraph -- the first sentence of the first full
5 paragraph?

6 A It reads, "Although Lehigh Corporation has
7 given approval to use two lots, Tract C and Tract D
8 along Lee Boulevard for this project, only Tract D is
9 necessary. This is the smaller of the two parcels" --

10 Q That's sufficient. Oh, I'm sorry, were you
11 explaining?

12 A No.

13 Q No, I wanted you only to read the first
14 sentence. That's sufficient. Let me refer you now to
15 the second exhibit which was handed to you, which is
16 your response -- which is the response of -- your
17 response to Staff Interrogatory No. 281.

18 A Yes, sir.

19 Q Would you take a moment to look through that?

20 A Go ahead.

21 Q My question is: Would you have any changes or
22 corrections to make to your response?

23 A Not that I'm aware of.

24 Q Last question, Mr. Westrick. Following up a
25 question of Mr. Twomey's, or a line of questioning of

1 Mr. Twomey's, would you not agree that when plant
2 additions and upgrades are not completed as scheduled,
3 that this would have a negative effect on quality of
4 service?

5 A It's possible.

6 MR. PELLEGRINI: Thank you. No further
7 questions.

8 CHAIRMAN CLARK: Commissioners? Redirect?

9 MR. ARMSTRONG: Just one question.

10 REDIRECT EXAMINATION

11 BY MR. ARMSTRONG:

12 Q Mr. Westrick, in response to one of
13 Mr. Twomey's questions, you refer to the fact that SSU's
14 customer bases in the larger areas are not subsidizing
15 customers bases in the smaller areas in terms of capital
16 investments, and you provided an exhibit to that effect;
17 is that correct?

18 A Yes, sir.

19 Q And do you believe that this exhibit
20 demonstrates and supports your testimony?

21 A Yes, it does.

22 MR. ARMSTRONG: Madam Chair, could I have the
23 exhibit identified with the next available exhibit
24 number, please? I believe it's 119.

25 CHAIRMAN CLARK: That's correct.

1 MR. ARMSTRONG: That's all on redirect.

2 COMMISSIONER DEASON: Since you've introduced
3 this exhibit, I have a question on the exhibit.

4 MR. ARMSTRONG: Sure.

5 (Exhibit No. 119 marked for identification.)

6 COMMISSIONER DEASON: If you were to exclude
7 Marco Island, would the -- for the other nine largest
8 service areas, could you make the same conclusion
9 concerning those, i.e., that the amount of investment
10 for those nine exceeds their prorated portion given the
11 number of customers?

12 WITNESS WESTRICK: I can't say without going
13 through the numbers.

14 COMMISSIONER DEASON: Wouldn't it be a matter
15 of simply subtracting the 25,752,000 from the 86,384,000
16 and subtracting the 8,801 from the base of customers to
17 make that calculation?

18 WITNESS WESTRICK: Do you want me to do that?

19 COMMISSIONER DEASON: It's a rather simple
20 calculation; is it not?

21 WITNESS WESTRICK: I'm asking you, do you want
22 me to do that? I have a calculator.

23 COMMISSIONER DEASON: Yes, please do that.

24 (Pause)

25 WITNESS WESTRICK: That reduces the -- if you

1 take out all other service areas, that reduces it down
2 to 60 percent instead of 66 percent.

3 COMMISSIONER DEASON: So excluding the
4 25 million would result in -- I'm sorry, would result in
5 60 percent?

6 WITNESS WESTRICK: No, I haven't -- hold on
7 just a second.

8 MR. ARMSTRONG: It was on the customer side.

9 WITNESS WESTRICK: The numbers shift about 40
10 percent compared to the 71 percent.

11 COMMISSIONER DEASON: So instead of being 71
12 percent, that would be 40 percent.

13 MR. TWOMEY: 94 percent.

14 MR. ARMSTRONG: Wait. Did we do that number
15 right? Do you we have to take the 25 million out of the
16 bottom number and out of the top there to come up with a
17 different base?

18 WITNESS WESTRICK: It's simply a matter of
19 taking out the 30 percent number. No?

20 COMMISSIONER DEASON: Well, maybe the
21 calculation is a little more complicated. I've not made
22 the calculation. I just thought it was fairly simple.
23 Maybe a late-filed exhibit would be fine.

24 MR. ARMSTRONG: Sure.

25 COMMISSIONER DEASON: And it would simply be

1 the nine -- it would be the same type comparison, but it
2 would be for the nine largest service areas excluding
3 Marco Island, just to see what the effect of Marco
4 Island being in and out of that calculation.

5 CHAIRMAN CLARK: The title I have is the
6 calculation the same as Exhibit 119 excluding Marco
7 Island.

8 COMMISSIONER DEASON: That's fine.

9 (Late-filed Exhibit No. 120 identified.)

10 MR. TWOMEY: Could I ask Mr. Westrick if he
11 ever heard of the phrase hoist by one's own petard?

12 CHAIRMAN CLARK: No. Any further redirect?

13 MR. ARMSTRONG: No redirect.

14 CHAIRMAN CLARK: Exhibits.

15 MR. ARMSTRONG: The Company moves Exhibits 119
16 and 116.

17 CHAIRMAN CLARK: 119 and 116 are admitted
18 without objection.

19 MR. PELLEGRINI: Staff would move the Exhibits
20 117 and 118.

21 CHAIRMAN CLARK: 117 and 118 are admitted
22 without objection.

23 (Exhibit Nos. 116, 117, 118 and 119 received
24 into evidence.)

25 MR. ARMSTRONG: May the witness be excused?

1 CHAIRMAN CLARK: Yes. Mr. Westrick, you may
2 be excused until your rebuttal.

3 WITNESS WESTRICK: Thank you.

4 (Witness Westrick excused.)

5 * * *

6 CHAIRMAN CLARK: Mr. Bencini, is he the next
7 witness?

8 MR. ARMSTRONG: Yes, Madam Chair, he's --

9 CHAIRMAN CLARK: Commissioner Garcia was under
10 the impression that Mr. Bencini was stipulated into the
11 record.

12 MR. ARMSTRONG: He would like to be.

13 MR. TWOMEY: We don't have any questions
14 either.

15 CHAIRMAN CLARK: Are you serious? I mean you
16 have no questions for Mr. Bencini?

17 MS. O'SULLIVAN: Staff has just a few. Sorry
18 to be a stick in the mud.

19 CHAIRMAN CLARK: Well, maybe Commissioner
20 Garcia knew more than I did.

21 Mr. Armstrong, was Mr. Bencini sworn in?

22 MR. ARMSTRONG: No, I don't believe he was.

23 CHAIRMAN CLARK: Would you please stand and
24 raise your right hand?

25

1 MORRIS A. BENCINI
2 was called as a witness on behalf of Southern States
3 Utilities, Inc., and having been duly sworn, testified
4 as follows:

5 DIRECT EXAMINATION

6 BY MR. ARMSTRONG:

7 Q Mr. Bencini, do you have before you 28 pages
8 of prefiled direct testimony which was filed in this
9 proceeding?

10 A Yes, I do.

11 Q If I were to ask you any of the questions in
12 that testimony, would your answers change?

13 A No, they would not.

14 Q Do you have any corrections you need to make
15 to that testimony?

16 A No.

17 MR. ARMSTRONG: Madam Chair, we request that
18 the 28 pages of prefiled direct testimony of Mr. Bencini
19 be incorporated into the record as though read.

20 CHAIRMAN CLARK: The prefiled direct testimony
21 of Morris Bencini will be inserted in the record as
22 though read.

23 MR. ARMSTRONG: Thank you.

24 Q (By Mr. Armstrong) Mr. Bencini, you're
25 sponsoring one exhibit; is that correct?

1 A That's correct.

2 MR. ARMSTRONG: Madam Chair, we request that
3 the exhibit identified as MAB-1 be identified with the
4 next available exhibit number.

5 CHAIRMAN CLARK: It will be Exhibit No. 121.

6 (Exhibit No. 121 marked for identification.)

7 MR. ARMSTRONG: Thank you.

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1 **Q. PLEASE STATE YOUR NAME AND ADDRESS.**

2 A. My name is Morris A. Bencini. My business address is 1000 Color Place,
3 Apopka, Florida 32703.

4 **Q. WHAT IS YOUR POSITION WITH SOUTHERN STATES**
5 **UTILITIES, INC.?**

6 A. I have been Controller of Southern States Utilities, Inc. ("Southern States")
7 since being hired in October 1992.

8 **Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND.**

9 A. I graduated from the State University of New York at Buffalo in May
10 1983 with a Bachelor of Science Degree in Business Administration and
11 a major in Accounting.

12 **Q. PLEASE DESCRIBE YOUR EXPERIENCE IN THE ACCOUNTING**
13 **FIELD.**

14 A. Prior to my employment at Southern States, I spent five years in private
15 industry as a cost accountant and assistant controller for several companies
16 including Exolon-ESK, a Western New York manufacturing company.
17 I then spent approximately six years at Price Waterhouse, a big-six public
18 accounting firm in the Buffalo, New York and Orlando, Florida offices.
19 In April 1992, I was promoted to Audit Manager at Price Waterhouse.
20 Southern States was a full-scope audit client under my supervision at Price
21 Waterhouse throughout my three year tenure in the Orlando office. I have
22 been a Certified Public Accountant since 1987.

1 **Q. DO YOU BELONG TO ANY TRADE AND/OR PROFESSIONAL**
2 **ORGANIZATIONS?**

3 A. I am an active member of the American Institute of Certified Public
4 Accountants and the Florida Institute of Certified Public Accountants, Mid-
5 Florida Chapter. I am an inactive member of the New York State Society
6 of Certified Public Accountants and a past member of the National
7 Association of Accountants - Buffalo, New York Chapter.

8 **Q. PLEASE DESCRIBE YOUR RESPONSIBILITIES AS**
9 **CONTROLLER OF SOUTHERN STATES.**

10 A. My responsibilities as Controller at Southern States include all aspects of
11 financial reporting, including responsibility for the Company's audited
12 financial statements and the implementation and maintenance of the
13 Company's system of internal controls. My specific responsibilities
14 include the processing and maintenance of the general ledger, accounts
15 payable, payroll, operating and capital budgets, cash management and
16 financial reporting. In addition, I have responsibility for the Company's
17 Information Systems department, including systems design, implementation
18 and maintenance.

19 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

20 A. The purpose of my testimony is to present the Company's rate design
21 objectives and explain the development of Southern States' proposed final
22 rate design based upon these objectives. I will present the proposed rate

1 structure modifications and the resulting tariff changes in the rate
2 schedules proposed by the Company.

3 I will also explain the calculation and compilation of the
4 Company's 1996 capital and operating expense budgets, provide an
5 overview of the variances reflected in our benchmark comparison to FPSC
6 guidelines for O&M expenses, and discuss certain proforma adjustments
7 made in this rate filing.

8 **Q. ARE YOU SPONSORING ANY MINIMUM FILING**
9 **REQUIREMENTS ("MFRs") SCHEDULES?**

10 A. Yes. I am sponsoring the Rates and Rate Design Schedules ("E"
11 schedules) and the billing analyses for all plants included in the MFRs.
12 I am also sponsoring certain Revenue and Expense Schedules ("B"
13 schedules) relating to revenues and taxes other than income.

14 **Q. WERE THESE SCHEDULES PREPARED BY YOU OR UNDER**
15 **YOUR DIRECTION AND SUPERVISION?**

16 A. Yes, they were.

17 **Q. COULD YOU BRIEFLY DESCRIBE THESE SCHEDULES?**

18 A. Yes. These schedules and Billing Analyses are found in the following
19 volumes and books of the MFR's:

20 Volume II - Summary of Minimum Filing Requirements (25-30.437)

21 Book 3 of 4: Summary of O&M Expenses and Benchmark Analysis

22 Volume III - Schedules A&B Minimum Filing Requirements (25-30.437)

- 1 Book 1 of 6: 1996 Water Schedule B-4(W): Revenues
2 1996 Water Schedule B-15(W): Taxes Other than Income
3 Book 2 of 6: 1996 Wastewater Schedule B-4(S): Revenues
4 1996 Wastewater Schedule B-15(S): Taxes Other than
5 Income
6 Book 3 of 6: 1995 Water Schedule B-4(W): Revenues
7 1995 Water Schedule B-15(W): Taxes Other than Income
8 Book 4 of 6: 1995 Wastewater Schedule B-4(S): Revenues
9 1995 Wastewater Schedule B-15(S): Taxes Other than
10 Income
11 Book 5 of 6: 1994 Water Schedule B-4(W): Revenues
12 1994 Water Schedule B-15(W): Taxes Other than Income
13 Book 6 of 6: 1994 Wastewater Schedule B-4(S): Revenues
14 1994 Wastewater Schedule B-15(S): Taxes Other than
15 Income
16 Volume V - Schedule E Minimum Filing Requirements (25-30.437)
17 Book 1 of 1: 1996, 1995 and 1994 Schedules E1 - E13: Rates and Rate
18 Design
19 Volume X - Schedule E14: Billing Analysis (25-30.427(4))
20 Book 1 of 3: 1994 Water Billing Analysis by Plant and Class
21 Book 2 of 3: 1994 Water Billing Analysis by Meter Size
22 Book 3 of 3: 1994 Wastewater Billing Analysis by Plant, Class and

1 Meter Size

2 **Q. WHY IS IT NECESSARY TO DEFINE THE OBJECTIVES OF A**
3 **PROPOSED RATE DESIGN?**

4 A. It is necessary to set forth rate design objectives in order to provide a
5 framework for the Commission to evaluate the reasonableness of the
6 Company's recommendations as compared to other potential alternatives.

7 **Q. WHAT ARE SOUTHERN STATES' BASIC RATE DESIGN**
8 **OBJECTIVES IN THE DEVELOPMENT OF THE PROPOSED**
9 **FINAL AND INTERIM RATES?**

10 A. There are four basic objectives the Company seeks to accomplish through
11 its proposed rate design:

12 1. Rates should be designed to provide a reasonable opportunity for
13 the Company to attract capital and maintain sound corporate credit.
14 This is consistent with the basic principle that "rates as a whole
15 should cover costs as a whole";

16 2. Rates should be set as close as is practical to reflect the allocated
17 unit costs of the customer (base facility) and commodity
18 (gallorage) components;

19 3. Rates should provide a reasonable continuity with past and future
20 rates. This is to prevent unnecessary impact on existing and future
21 customers; and

22 4. Rates should avoid unnecessary complexity and should be as

1 simple, understandable and easy to administer as practical.

2 **Q. WHAT OTHER FACTORS WERE USED IN THE DEVELOPMENT**
3 **OF SOUTHERN STATES' PROPOSED FINAL AND INTERIM**
4 **RATE DESIGN?**

5 **A.** The first factor is the concept of uniform rates being applied to all plants
6 by treatment class. The Company has distinguished two separate water
7 treatment classes for the purpose of determining rates: 1) Conventional
8 Treatment and 2) Reverse Osmosis ("R.O.") Treatment.

9 Under this proposed "treatment type" distinction of customers, the
10 Company's Burnt Store and Marco Island water customers are segregated
11 into a separate class with a uniform R.O. rate. The Company's other
12 customers are categorized into the Conventional Treatment class, also with
13 one uniform rate.

14 For residential customers with the projected 1996 per customer
15 usage at approximately 8,000 gallons per month, an average Conventional
16 Treatment customer's monthly bill would total \$26.45 compared to an
17 average R.O. customers' monthly bill which would total \$49.78.

18 **Q. PLEASE BRIEFLY DESCRIBE SOUTHERN STATES' PROPOSED**
19 **RATE CHANGE?**

20 **A.** SSU is proposing the following rate changes for all systems included in
21 this proceeding:

22 1. Uniform rates and monthly billing cycles for all previously non-

1 uniform plants.

2 2. Two classes of water treatment rates, as follows: a) a Reverse
3 Osmosis Treatment rate for Burnt Store and Marco Island; and b)
4 a Conventional Treatment rate for all other FPSC jurisdiction
5 plants.

6 3. A water rate structure which allows the Company to collect 40%
7 of its requested revenues in the base facility charge ("BFC") and
8 60% in the gallonage charge.

9 4. One uniform rate for all FPSC jurisdiction wastewater plants.

10 5. A wastewater gallonage cap of 6,000 gallons per residential
11 customer.

12 **Q. PLEASE DESCRIBE THE METHOD BY WHICH YOUR 1994**
13 **BILLING DETERMINANTS WERE CALCULATED.**

14 A. The detailed calculations of the base 1994 and projected 1995 and 1996
15 billing determinants are included in the Growth Projection tab of Volume
16 V, Book 1 of this filing. Historic 1991 through 1994 bills and gallons
17 were used for water billing determinants. The 1994 base number of water
18 bills was adjusted to reflect "zero bills", which relate to plant usage, zero
19 rate code bills, etc. These bills were adjusted from the base to more
20 accurately reflect the number of customer bills. Other adjustments to 1994
21 bills include a limit on number of available lots, trimming of start-up
22 plants, zeroing-out negative growth rates, and recalculating the future

1 compound growth rates for hyper-growth areas.

2 The base 1994 gallonage was based upon a simple four-year
3 average of consumption by plant. This was done in an effort to normalize
4 the variability in consumption due to weather patterns, elasticity of demand
5 from rate increases, and the Company's conservation efforts. This
6 methodology was reviewed and agreed to by Dr. John Whitcomb, who is
7 testifying in this proceeding on conservation rate structure, price elasticity
8 and a weather normalization clause.

9 Historic 1991 through 1994 bills were used for sewer determinants.
10 Effluent and bulk wastewater determinants were omitted due to the
11 material skewing effect these classes have on their respective plants.
12 Growth rates for these classes were projected on a plant by plant basis
13 using individual assumptions based upon the circumstances. Actual 1994
14 bills and gallonage were used as base determinants from which to project
15 1995 and 1996.

16 **Q. HOW WERE YOUR GROWTH RATES CALCULATED FOR THE**
17 **PROJECTED 1995 AND 1996 TEST YEARS?**

18 A. The detail calculations and underlying assumptions supporting the
19 compound growth calculations are included in the Growth Projection tab
20 of Volume V, Book 1 of this filing.

21 The growth rates for water bills were calculated using the
22 compound growth rate from 1991 through 1994 on a per plant basis.

1 These compound rates were adjusted for known variations, such as hyper-
2 growth, start-up systems, negative growth, etc.

3 The compound growth rates for sewer bills were calculated using
4 the compound growth rate from 1991 through 1994 for bills on a per plant
5 basis. However, the Effluent and Bulk Wastewater classes were omitted
6 from these calculations due to the material skewing effect on the gallonage
7 calculation. The compound growth rate for sewer gallons were calculated
8 consistent with sewer bills using the actual gallonage by plant from 1991
9 through 1994, excluding the Effluent and Bulk Wastewater classes.

10 **Q. HOW WAS YOUR REQUESTED INTERIM RATE INCREASE**
11 **APPLIED TO 1995 BILLING DETERMINANTS?**

12 A. Since we could not change the rate structure for the interim test period, we
13 applied the requested 30.88% water increase and the 27.90% wastewater
14 increase pro-rata to the current rates in effect prior to the increase. This
15 effectively increased both the BFC and gallonage components of the tariffs
16 without a change in rate structure. This methodology was applied
17 consistently to all previously uniform rate and non-uniform rate plants.

18 **Q. HOW WAS YOUR REQUESTED FINAL RATE INCREASE**
19 **APPLIED TO 1996 BILLING DETERMINANTS?**

20 A. Individual class rates were calculated using a 40% BFC and a 60%
21 gallonage component. The projected 1996 billing determinants, as I
22 previously mentioned, were used to determine the appropriate rate

1 schedules by rate class. In addition, the 1996 water revenues were
2 classified as either uniform Conventional Treatment or uniform R.O.
3 Treatment classes.

4 **Q. WHAT OTHER ADJUSTMENTS HAVE YOU MADE TO THE**
5 **WATER BILLING DETERMINANTS FOR FINAL RATES?**

6 A. There are three water gallonage adjustments for the proposed final rates:

- 7 1. An adjustment was made to reflect overall 10.9% and 2.6%
8 decreases in consumption related to the elasticity of demand of
9 Conventional Treatment and R.O. Treatment customers,
10 respectively, based upon the requested revenue increase and
11 conservation rate structure. This net decrease in gallonage was
12 applied to plants by class (excluding bulk water and fire
13 protection), per the detail in Schedule E1-2 included in the 1996
14 Water - Conventional Treatment and 1996 Water - R.O. Treatment
15 tabs of Volume V - Book 1 of this filing. These adjustments were
16 calculated by Dr. John Whitcomb, who will testify in this
17 proceeding as to their validity.
- 18 2. An annualized decrease of 62.1 million gallons was reflected in the
19 consumption at Marco Island for multi-family and commercial
20 customers related to the projected offset of reuse wastewater
21 projected to be used at Hideaway Beach and the Tommie Barfield
22 School beginning in 1996. The details of the adjustment are

1 included in Schedule E1-3, Column (7) in the 1996 Water - R.O.
2 Treatment tab in Volume V - Book 1. The gallonage adjustment
3 for Hideaway Beach is offset by the projected increase in reuse
4 consumption included in the 1996 projected wastewater gallonage
5 for Marco Island.

- 6 3. Adjustments have been made at six FPSC jurisdiction plants
7 (excluding Valrico Hills) to reflect the effect of the Company's
8 water conservation plan which totals a decrease of approximately
9 58.2 million gallons for Conventional Treatment plants and 79.0
10 million gallons for R.O. Treatment plants. These adjustments are
11 reflected on Schedule E1-3, Column (4) in the 1996 Water
12 Conventional Treatment tab and in Schedule E1-3, Column (5) in
13 the 1996 Water - R.O. Treatment tab in Volume V - Book 1.
14 These projected water gallonage savings have been calculated by
15 Carlyn Kowalsky, who is testifying as to their accuracy in this
16 proceeding.

17 **Q. IS THE COMPANY REQUESTING ANY OTHER ADJUSTMENTS**
18 **OR CLAUSES WHICH WILL AFFECT THE COMPANY'S RATES**
19 **OR RATE STRUCTURE?**

20 **A.** Yes. As discussed in the testimony of Dr. John Whitcomb, the Company
21 is requesting a Weather Normalization Clause ("WNC"). This clause has
22 been developed by Mr. Ludsen and Dr. Whitcomb who will testify as to

1 its mechanics and validity.

2 **Q. HOW ARE THE COMPANY'S 1995 BUDGETS USED IN THIS**
3 **RATE FILING?**

4 **A.** The Company used its 1995 Revenue and Expense and Capital Budgets as
5 a basis for its requested interim revenue increase. The 1995 Capital
6 Budget was used to reflect projects budgeted to be completed and in
7 service in 1995 as a basis for additions to rate base. For interim rates, a
8 simple average year rate base calculation was used, consistent with the
9 Company's last rate proceeding (920655-WS). There were no significant
10 adjustments made to the 1995 Capital Budget, other than allocations of
11 blanket work orders to plant level and reclassifications of minor account
12 coding errors.

13 For revenues and expenses, the Company used its 1995 Revenue
14 and Expense Budget for its requested interim rate increase. This budget
15 resides on the Company's general ledger system (Software 2000) and was
16 downloaded into the rate filing database directly from the general ledger.

17 In order to compile a 1996 Capital Budget, the Company's
18 Engineering, Operations, Environmental and Finance Departments used the
19 5-year forecast of known projects to determine the priorities of capital
20 projects. Using this process, we compiled a list of 78 projects which
21 resulted in a capital budget totaling approximately \$17 million for 1996,
22 which has been used to determine 1996 projected rate base additions.

1 Note that these additions were included using a 13-month weighted
2 average, in accordance with Commission Rule 25-30.433(4) relating to
3 computation of rate base.

4 To prepare the projected 1996 Revenue and Expense Budget, the
5 Company used the actual 1995 O&M budget and applied the FPSC's
6 attrition factor of 1.95% to reflect an increase in expenses due to inflation.
7 Certain known and measurable differences are included as adjustments in
8 lieu of the attrition rate in 1996 as follows:

- 9 1. As discussed in the direct testimony of Ms. Dale Lock, SSU
10 Manager of Human Resources, the increase in salaries is expected
11 to total 5.75%. Ms. Lock will testify to the components and merits
12 of this increase.
- 13 2. As further discussed in the direct testimony of Ms. Dale Lock, the
14 Company has requested an additional \$740,000, approximately, in
15 salaries as an adjustment to expenses in accordance with a market
16 study of SSU salaries compared to the industry, as prepared by an
17 independent consulting firm.
- 18 3. A \$46,000 adjustment to reflect additional costs associated with
19 additional lab testing in 1996, as I will discuss in more detail later
20 in this testimony. Facts concerning the lab are discussed in the
21 direct testimony of Mr. Anderson.
- 22 4. A \$321,000 adjustment to reflect additional costs of SSU's water

1 conservation program, as discussed in the direct testimony of Ms.
2 Kowalsky.

3 These adjustments are also discussed in detail in the direct testimony of
4 Ms. Kimball.

5 **Q. CAN YOU BRIEFLY EXPLAIN THE COMPANY'S POLICY ON**
6 **DETERMINING WHETHER EXPENDITURES SHOULD BE**
7 **CAPITALIZED VERSUS EXPENSED?**

8 A. Yes. The Company adopted a formal policy in late 1993 which outlined
9 the requirements which need to be met for capitalization. These criteria
10 are broken down into four distinct categories: 1) Purchased Assets; 2.)
11 Constructed Assets; 3) Repairs; and 4) Company Labor. These four
12 categories are summarized as follows:

13 1. Purchased Assets:

14 For capitalized assets other than construction, the original cost
15 includes freight, sales tax, and installation costs. In general, the
16 cost of individual items of equipment of small value (i.e. less than
17 \$500) or of short life will be considered as an operating expense.
18 Exceptions to this policy will be treated on an individual basis, and
19 include the following:

20 a. All computer equipment will be capitalized.

21 b. All warranties and maintenance contracts are expensed.

22 c. Items consumed directly in construction will be considered

1 as part of the cost of construction (i.e. building materials),
2 regardless of the dollar amount.

3 d. Most replacements to existing water and sewer equipment,
4 unless relatively minor, will be capitalized. The
5 corresponding retirement must be recorded in accordance
6 with Company policy.

7 2. Constructed Assets:

8 The costs of construction to be included in the plant accounts
9 consist of direct costs, which are necessary and clearly related to
10 the construction of a depreciable asset (such as material and labor),
11 overhead relating to engineering and administrative costs, and an
12 allowance for funds used during construction. All costs should be
13 charged directly to the corresponding work order number.

14 3. Repairs:

15 As a general rule, if repairs or maintenance of plant or equipment
16 do not in any way extend the life of the asset, then the repair is to
17 be considered an operating expense. Examples of this include the
18 following:

- 19 a. Pump impellor replacement, welding, painting, TV'ing and
20 cleaning of lines.
- 21 b. New brakes or tires on vehicles.
- 22 c. Repairs/replacements of items not owned by SSU, with the

1 exception of leasehold improvements.

2 d. Grouting to fill in cracks in pipes or manholes.

3 Repairs and maintenance items will not be deferred and amortized

4 unless they meet both of the following criteria:

5 i. The maintenance performed is either not recurring in nature

6 or it recurs over a period of three years or longer.

7 ii. The total amount of the project exceeds \$10,000.

8 The only exceptions to the \$10,000 minimum are for three year lab

9 testing or any other expenses which are mandatorily deferred and

10 amortized in accordance with FPSC guidelines.

11 4. Company Labor:

12 The Engineering Department (including the engineering, drafting

13 and construction groups) is the only department that should charge

14 labor directly to capital projects. All engineering labor directly

15 attributable to a project should be charged to the respective work

16 order. All other engineering labor is coded to engineering

17 overhead.

18 All other Company personnel are included in the calculation

19 of the Company's administrative overhead pool, which is discussed

20 below.

21 **Q. PLEASE EXPLAIN THE COMPANY'S METHODOLOGY FOR**
22 **CALCULATING AND APPLYING OVERHEAD ON CAPITAL**

1 **PROJECTS.**

2 A. The Company maintains two separate overhead pools: 1.) Engineering
3 Overhead; and 2.) Administrative Overhead. These pools are comprised
4 of the following:

5 1. The engineering overhead pool is comprised of all engineering
6 labor (as defined above) not directly attributable to a work order
7 (i.e. administration, master planning, etc.). In addition, all costs
8 relating to engineering functions which are not attributable to work
9 orders are included in this pool (i.e. engineering A&G expenses).

10 2. The administrative overhead pool is calculated by the accounting
11 department annually and includes the capitalized portions of
12 operations labor, A&G labor and A&G expenses. The
13 capitalization rates are calculated annually based upon each
14 employees' estimated capital-related labor (excluding engineering
15 employees discussed above).

16 These pools are charged to individual projects on a monthly basis using
17 the Company's overhead absorption rates applied to monthly direct cost
18 (materials and labor). These rates are adjusted during the year to reflect
19 any significant changes in estimated direct capital spending in order to
20 properly match the overhead pools with annual capital spending.

21 **Q. PLEASE PROVIDE AN OVERVIEW OF THE COMPANY'S**
22 **BENCHMARK ANALYSIS OF O&M EXPENSES COMPARED TO**

1 **THE FPSC's GUIDELINES.**

2 A. The benchmark analysis of O&M expenses to the FPSC's guidelines is
3 contained and summarized in Volume II - Book 3 of 4. The Operating
4 and Maintenance (O&M) expenses for this filing are shown for each
5 period of the filing. The historical period compares expenses for the base
6 period (12/31/91) for the plants included in Docket 920199-WS to the
7 historical test year ended 12/31/94. The interim filing period compares the
8 historical test year ended 12/31/94 to the projected test year ended
9 12/31/95. The final filing period compares the projected interim test year
10 expenses for the year ended 12/31/95 to the final projected test year
11 expenses for the year ended 12/31/96. All FPSC Uniform plants are
12 summarized on one schedule. Schedules are provided by plant for each
13 individual FPSC Jurisdiction - Non-Uniform plant. Summary schedules
14 are also provided as follows: 1.) SSU - All Plants; 2.) SSU - FPSC
15 Jurisdiction; 3.) SSU - FPSC Uniform Plants; 4.) SSU - FPSC Non-
16 Uniform Plants.

17 The summary section of the benchmark volume includes
18 comparison summaries of the four years (1991, 1994, 1995 and 1996).
19 Also summarized are the deviations for total water and sewer O&M
20 expenses from guidelines for the 1994, 1995 and 1996 test years.

21 The discussion includes a breakout of O&M expenses for 1994,
22 1995 and 1996 into the four major categories of expenses consistent with

1 the NARUC account structure: Water O&M - Direct Expenses (.1 - .6),
2 Sewer O&M - Direct Expenses (.1 - .6); Customer Accounts (.7), and
3 Administrative & General (.8). These categories are also summarized into
4 a total O&M category (.1 - .8).

5 Water and Sewer Direct O&M Expenses (.1 - .6) include expenses
6 necessary for the day-to-day operation and maintenance of specific plants.
7 These expenses are appropriately charged directly to the individual plants.
8 Examples include labor for operation and maintenance personnel,
9 chemicals, water testing and purchased power.

10 Customer Accounts expense (.7) consists primarily of expenses
11 involved in servicing utility customers; primarily customer service, meter
12 reading, billing expenses and bad debt expense. Customer Accounts
13 expenses are accumulated for the total Company, then allocated to
14 individual plants based on the average number of customers billed at each
15 plant for each fiscal year, including gas customers. For comparative
16 purposes, we have explained the Customer Accounts variances from the
17 FPSC 1991 benchmark (Docket No. 920199-WS) to the year ended
18 December 31, 1994 on a total Company basis.

19 A&G (.8) expenses include administrative expenses which are
20 required to manage the overall operation of the Company and assure
21 compliance with regulatory requirements. These expenses include the
22 costs associated with the administrative areas of accounting, finance, legal,

1 administrative services, rates, purchasing, payroll, human resources,
2 environmental compliance, facilities analysis and operations. A&G
3 expenses are allocated to plants based upon the total number of SSU
4 customers billed each year, using the same methodology as the allocation
5 of Customer Accounts expenses discussed above. For comparative
6 purposes, we have explained the A&G expense variances from the FPSC
7 1991 benchmark (Docket No. 920199-WS) to the year ended December 31,
8 1994 on a total Company basis.

9 **Q. WHAT IS THE METHODOLOGY USED TO CALCULATE THE**
10 **O&M EXPENSE VARIATIONS FROM THE FPSC'S GUIDELINES?**

11 **A.** An explanation of the deviation of O&M expenses from the calculation of
12 the guideline as required by the Commission is provided for all four
13 categories of O&M expenses for each comparison period. Direct O&M
14 expenses are charged specifically to each plant; thus the deviations are
15 explained at an individual plant level. FPSC Jurisdiction Uniform System
16 plants are summarized by account, with significant variances explained by
17 account at the plant level. FPSC Jurisdiction - Non-Uniform Plants are
18 explained by plant by account, with all significant account variations
19 explained for the individual plant at the account level.

20 The first comparison period exhibits the change in expenses from
21 1996 to 1995. The projected 1996 O&M expenses were derived by
22 escalating the 1995 O&M expense budget by the FPSC's 1.95% attrition

1 allowance for inflation. Adjustments have been made related to known
2 1996 increases in specific expense accounts, as discussed earlier in this
3 testimony. O&M expenses for the Final Test Year Ended 12/31/96 and the
4 Interim Test Year Ended 12/31/95 are compared in the 1996 summary and
5 detail expense schedules.

6 The second comparison period exhibits the change in expenses from
7 1995 to 1994. All 1995 expenses were obtained from SSU's 1995 detailed
8 budget. The 1994 O&M expenses were obtained from SSU's 1994 year-
9 end general ledger. O&M expenses for the Interim Test Year Ended
10 12/31/95 and the Historical Base Year Ended 12/31/94 are compared in the
11 1995 summary and detail expense schedules.

12 The final comparison period exhibits the change in expenses from
13 1994 to the last rate case period for each respective grouping of plants.
14 For the Uniform Rate plants, this comparison is 1994 to 1991 (per Docket
15 No. 920199-WS). The 1991 expenses for the Uniform Rate systems were
16 adjusted to include the FPSC's adjustments per the final rate order. For
17 the Non-Uniform Rate plants, the benchmark was calculated from 1994 to
18 the last respective rate case for each plant. In cases where no previous
19 rate proceeding was available, the benchmark period was established over
20 the previous five years, in accordance with the FPSC rules. The
21 comparison period for the non-uniform rate systems varies for each plant.
22 The beginning year for the comparison period is the test year used for a

1 rate filing for each respective plant. The base period is compared to the
2 O&M expenses from SSU's 1994 year-end general ledger.

3 Customer Accounts and A&G expenses for individual plants are
4 dependent on the methodology used to allocate the total company
5 Customer and A&G expenses to the individual plants. These costs are
6 allocated based on the average number of customers billed at each plant.
7 Therefore, the explanation of the O&M deviation from guideline for both
8 Customer Accounts and A&G expenses is based on total company dollars
9 and is explained at the total company level, rather than at plant level.

10 Due to the various components involved in labor, the Salaries and
11 Wages and Fringe Benefits are explained at a total company level. The
12 benchmark period for this comparison was based upon 1991 for
13 comparative purposes.

14 **Q. CAN YOU BRIEFLY DESCRIBE THE PROFORMA**
15 **ADJUSTMENTS YOU ARE PROPOSING IN THIS RATE**
16 **PROCEEDING?**

17 **A.** Yes. I will discuss the proposal of three separate 1996 proforma
18 adjustments to rate base and/or expenses in this proceeding. These
19 adjustments are summarized as follows:

- 20 1. A gross-up of property taxes to reflect the effect of non-used and
21 useful property on actual property taxes paid to the various
22 counties;

- 1 2. An adjustment to reflect the effect of the Company's new Central
2 Analytical Laboratory at the Deltona Lakes facility; and
3 3. Reclassifications of certain deferred debit projects from account
4 186.2 to an "Other" component of rate base.

5 **Q. LETS DISCUSS THESE ADJUSTMENTS ONE AT A TIME. CAN**
6 **YOU EXPLAIN THE GROSS-UP OF PROPERTY TAXES FOR**
7 **NON-USED AND USEFUL PROPERTY?**

8 A. Yes. We have performed a gross-up of the Company's Tangible Personal
9 Property Taxes to reflect the credits that certain counties give the
10 Company for taxes on "non-used and useful" property.

11 As shown on Exhibit 121 (MAB-1), there are seven counties in
12 Florida that allow the Company a "discount" on non-used and useful
13 property. These discounts range from 40% to 90% and are a treated as a
14 reduction of the taxable value of the related non-used and useful assets in
15 that county. For example, Marion County allows the Company a 50%
16 discount on book non-used and useful mains. Therefore, the Company
17 pays Tangible Personal Property Tax on all other personal property, but
18 only on 50% of the value of its mains in Marion County.

19 The Commission's precedent in past rate proceedings has been to
20 disallow a portion of property taxes from current rates and to allow the
21 Company to recover these charges through its Allowance for Funds
22 Prudently Invested ("AFPI") tariffs. In order to properly reflect the full

1 amount of tax that this disallowance should be calculated upon, the
2 Company must first gross-up the Tangible Personal Property Tax as if the
3 counties had taxed all of the assets within their respective taxing
4 authorities. This adjustment prohibits the Company from being double
5 penalized by disallowing property taxes on assets that have not been taxed.
6 This adjustment has been made by the Company in previous rate
7 proceedings before this Commission (Docket Nos. 920199-WS and
8 920655-WS).

9 **Q. CAN YOU DISCUSS THE ADJUSTMENT THE COMPANY IS**
10 **MAKING RELATING TO THE NEW CENTRAL ANALYTICAL**
11 **LAB?**

12 **A.** Yes. In order to calculate its 1995 O&M expense budget, the Company
13 assumed that all lab services would be performed by outside contractual
14 services. The new Central Analytical Lab ("the Lab") is expected to be
15 certified by the Florida Department of Environmental Protection ("DEP")
16 and to be operational by mid-1995. However, in order to expedite the
17 budgeting process for 1995, individual plant managers budgeted lab
18 services level assuming outside contractors would be used for the entire
19 year. In order to reflect the expected cost reduction due to bringing the
20 lab in-house, a \$100,000 credit was budgeted to an unallocated
21 administrative cost center.

22 In preparing the rate filing for a projected 1996 test year, we noted

1 that additional tests, which are required by DEP, are scheduled to cycle-in
2 in 1996. In order to calculate a budget for 1996, lab expenses were
3 budgeted by Craig Anderson, Central Lab Manager, which reflect the
4 expected costs of providing these lab services. This true-up of expected
5 costs resulted in an increase in Contractual Services for 1996 totaling
6 approximately \$46,000. Mr. Anderson will testify in this proceeding as to
7 the types of testing to be performed in-house and the purpose and intent
8 of the Lab project.

9 **Q. CAN YOU BRIEFLY DESCRIBE THE RECLASSIFICATION OF**
10 **CERTAIN DEFERRED DEBIT PROJECTS TO AN "OTHER RATE**
11 **BASE" CATEGORY?**

12 **A.** Yes. There are two reclassifications of deferred debits to an Other Rate
13 Base category included in this filing as follows:

14 1. Deferred Capacity Fees at University Shores:

15 University Shores entered into an interconnect agreement for
16 additional wastewater capacity in June 1993. The terms of the
17 contract with Orange County, Florida include monthly capacity fee
18 payments of \$36,689 which began in September 1994 for a period
19 of seven years (84 payments). This transaction resulted in a
20 deferred debit balance on a present value basis totaling \$2,420,805
21 which is being amortized over the contract life of twenty years
22 beginning July 1994. The unamortized balance at December 31,

1 1994 totaled \$2,370,160. Due to the contractual term of this
2 deferred debit, the large balance of the transaction and the fact that
3 this is specific to the University Shores plant, the Company
4 reclassified this project as an Other Rate Base line item in the
5 University Shores MFR's (see A Schedules) for 1994, 1995 and
6 1996.

7 2. Deferred Marco Island Water Source of Supply Costs:

8 Since SSU acquired Marco Island in 1989, the Company has had
9 several ongoing efforts to obtain a water source necessary to serve
10 the island. Included in these efforts are the following:

11 a. The Company tried to renegotiate the lease for its raw
12 water source of supply with the Barron Collier Family,
13 which expired on December 31, 1994. These efforts proved
14 unsuccessful through early 1994, at which time the
15 Company began a condemnation proceeding against the
16 Collier Family for the rights to the land. The Company
17 reached a settlement on the purchase price with the Colliers
18 in April 1995, for a total of \$8.0 million, inclusive of costs
19 and attorney's fees. Through early 1994, the Company had
20 deferred approximately \$60,000 in consultant and legal fees
21 in its efforts to renegotiate the lease.

22 b. The Company also negotiated for a new water source with

1 the Dude Family for another inland surface water source.
2 There were several legal issues over the Company's
3 proposed purchase of this land, which land was
4 subsequently bought by Southfield Farms. The consultant
5 and legal fees deferred on this project totaled approximately
6 \$886,000.

7 c. The Company is involved in the design and permitting of
8 a new wellfield on the Company's 160 acre land parcel,
9 which is located approximately 3 miles southeast of the
10 current inland water source. The Company has deferred
11 approximately \$30,000 relative to its efforts to permit and
12 construct this wellfield.

13 d. The Company began negotiations with the City of Naples,
14 Florida in 1993 in order to interconnect to the City's raw
15 water source. In late 1994, the Company realized that this
16 alternative was not economically feasible and abandoned
17 negotiations with the City. Consultant and legal fees
18 related to this project were deferred and totaled
19 approximately \$489,000.

20 Based upon the above four situations, the Company has deferred a total of
21 \$1,465,808 through December 31, 1994 and is requesting recovery of these
22 expenses through amortization over a ten year period beginning January

1 1996. The Company has reclassified this balance to an Other Rate Base
2 category in the Marco Island MFR's for 1994, 1995 and 1996.

3 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

4 **A. Yes, it does.**

1 Q (By Mr. Armstrong) Mr. Bencini, do you have
2 any summary?

3 A No, I do not.

4 MR. ARMSTRONG: The witness is available for
5 cross-examination.

6 CHAIRMAN CLARK: Mr. Beck?

7 MR. BECK: No questions.

8 CHAIRMAN CLARK: Mr. Twomey?

9 MR. TWOMEY: Mr. Hansen is trying to explain
10 one thing to me. We may not have any questions.

11 CHAIRMAN CLARK: We'll go to Staff.

12 MS. O'SULLIVAN: Thank you.

13 CROSS EXAMINATION

14 BY MS. O'SULLIVAN:

15 Q Mr. Bencini, Staff has questions in two basic
16 areas. The first relates to Issue 59, the deferred
17 debits for Spring Hill Wastewater Treatment Plant
18 Expansion. The Utility has set up an amortization
19 period for this abandoned project as January of 1994
20 through August of 1997; is that correct?

21 A I believe in response to PSC Interrogatory
22 334, I believe we responded that the project was being
23 amortized beginning in September of '93 over a four-year
24 period. But we did treat that as the amortization of a
25 deferred debit, that is correct, over four years.

1 Q But you're stating it begins in September of
2 '93 as opposed to January of '94?

3 A I would have to double check on when the
4 amortization began, but my note is that we had deemed it
5 abandoned as of September of '93.

6 Q Is it true that the Company has not incurred
7 any costs on this project since December of 1988?

8 A Yes, I believe that's true.

9 Q Isn't it also true that all costs for this
10 project were incurred prior to SSU's ownership of this
11 facility?

12 A That's true.

13 Q Our next area of inquiry addresses the billing
14 determinants. Mr. Bencini, isn't it true that the
15 reason SSU did not use a progression analysis for the
16 growth projections was because there were not enough
17 data points?

18 A Actually, we didn't use regression analysis.
19 It was one of the alternatives we considered. However,
20 we did not have at least six years of data, which, as
21 Dr. Whitcomb will testify, you would need a minimum of
22 six years in order to substantiate statistically using a
23 linear regression, and since we only have four years, we
24 did not use that approach.

25 Q All right. Thank you. The compound growth

1 rate used in the growth projections is basically the
2 general compound growth rate formula; is that correct?

3 A That's correct.

4 Q Referring to the growth rate in Volume 5 of
5 the MFRs relating to Buenaventura Lakes, Lakeside and
6 Spring Gardens. We're passing out the exhibit now
7 containing that MFR page. It's on Page 185 of the MFRs,
8 Book 1 of 1, Volume 5. Let me know when you have that
9 in front of you there.

10 A Page 185 is Buenaventura Lakes, that's
11 correct.

12 Q The growth rate of 3.17 percent contained on
13 that page that was used to project Buenaventura Lakes,
14 and also Lakeside and Spring Gardens, the bills, was
15 calculated using a composite of all the plants' growth
16 rates, including the nonjurisdictional plants; is that
17 correct?

18 A Yes, that's correct. As you notice on Page 54
19 of the same E Schedules, in order to use Buenaventura,
20 since we only had one year of historic billing
21 determinants, being '94, we could not calculate a
22 separate plant growth rate. So what we did is used the
23 total company. The difference between the total company
24 and the PSC jurisdiction is a difference of 3.17
25 compared to 3.35.

1 Q That was my next question. To be consistent
2 with the Commission's determination, do you agree that
3 the growth rate for those plants should be 3.35 percent?

4 A No, I do not.

5 Q Why not?

6 A Because the 3.35 is based strictly as a
7 numerical calculated off jurisdiction plants. It is not
8 any more accurate or less accurate than the total
9 Company. We did not pick the total Company because the
10 number was lower. We just felt that by averaging all of
11 the different plant systems of the Company, that is a
12 more indicative rate to use.

13 Q I think you have before you now an exhibit
14 which I would like to have identified for the next
15 number, I believe as 121, labeled Supplemental E
16 Schedules to MFR Information Contained in Volume 5.

17 CHAIRMAN CLARK: That will be 122.

18 (Exhibit No. 122 marked for identification.)

19 MS. O'SULLIVAN: I'm sorry.

20 Q (By Ms. O'Sullivan) Could you please turn to
21 Page 1 of this exhibit?

22 A Which exhibit are you talking about now?

23 Q I'm sorry. It's the exhibit labeled
24 Supplemental E Schedules to MFR Information Contained in
25 Volume 5.

1 A I'm not sure we have a copy of that here.

2 Q It's what we just handed to you, I believe.

3 A Oh, I'm sorry. Okay, I'm sorry, which page?

4 Q Schedule E-13, Page 1.

5 A Okay.

6 Q Does Column 4, labeled Historic 1994 represent
7 SSU's actual number of bills per meter size and meter
8 class for 1994 for each individual plant?

9 A Column 4 would represent the adjusted number
10 of bills that constitute bills that actually charge
11 customers. So things like zero rate code bills would
12 have been removed. This is a composite total of all the
13 FP jurisdiction plants, by class, by meter size. In
14 this case it would be for those specific plants, yes.

15 Q All right. Thank you. If the Commission were
16 to approve a type of standalone rate structure, would it
17 be appropriate to base 1996 projected bills on the
18 numbers in Column 4, taking into account the appropriate
19 individual growth rates?

20 A I don't know what you mean by the individual
21 growth rates. We calculated the growth rates, as all
22 bills, by plant. We could not calculate growth rates
23 based on meter size. So I guess you would have to
24 define what you mean by growth rate.

25 Q Well, could you take each meter size by meter

1 class and factor it up by the appropriate growth rate to
2 determine the appropriate '96 bills? Because these are
3 1994 bills right now.

4 A That's basically what we did, yes.

5 Q All right. Thank you.

6 Mr. Bencini, you should have before you a copy
7 of Pages 71 through 74 of the book Statistics. I would
8 like to have that identified as Exhibit No. 123, I
9 believe, which is labeled Trimming Methodology. Do you
10 have that in front of you?

11 A Yes, I do.

12 Q Were these pages used to determine the
13 trimming methodology in your exhibits?

14 CHAIRMAN CLARK: Just so the record is clear,
15 that will be marked as Exhibit 123.

16 (Exhibit No. 123 marked for identification.)

17 WITNESS BENCINI: Let me just check. I know
18 we had a response to a PSC interrogatory on that. I
19 just want to check and make sure that is the same book
20 we referred to. (Pause)

21 Q (By Ms. O'Sullivan) Would you agree, subject
22 to check, that that exhibit is also the POD that you
23 provided us earlier?

24 A I'm sorry, would you repeat that?

25 Q Would you like to agree subject to check that

1 this is the document, is what you provided to us?

2 A Yes.

3 Q The trimming methodology was essentially used
4 by SSU to calculate a box plot and to determine which
5 growth rates are outliers, correct?

6 A That's correct.

7 Q And this will be used to smooth out the growth
8 rates for any plants that are really hyper growth or new
9 plants; is that correct?

10 A That's correct. By the way, this is the one
11 we referred to in our Response to PSC Interrogatory 1,
12 so that is correct.

13 Q All right. Thank you. In determining the
14 revenue allocation split for the base facility charge
15 and gallonage charge, which is commonly referred to as
16 the 40/60 split, the utility has tried to optimize the
17 base gallonage split so that it does promote
18 conservation rate within the Brown & Caldwell model
19 while still trying to maintain revenue stability to the
20 Company; is that correct?

21 A That's correct.

22 Q Was there any specific analysis done for the
23 40/60 split?

24 A When we had obtained the Brown & Caldwell
25 model, there were several calculations that were done in

1 order to determine whether or not specific rate designs
2 would meet the requirements of a conservation rate, and
3 this was one of the ones that we determined do meet the
4 criteria to justify as a conservation rate. At the same
5 time, it was the best level to provide the Company
6 revenue stability.

7 Q Did you rely upon past precedent at all to
8 determine that split?

9 A Past precedent based on --

10 Q I'm sorry, past precedent with the Commission
11 in terms of its previously approved splits?

12 A We specifically looked at some of the splits
13 that have been ordered in past rate cases, and some of
14 the issues that we tried to mitigate in this case were
15 as a result of some of those orders.

16 For example, the Marco case, where we have had
17 as much as a million dollar swing annually in revenues,
18 specifically, because only 20 percent of the base
19 charge -- or only 20 percent of the costs were included
20 in the base charge. So that is, yes, one of the things
21 that we used as a factor.

22 MS. O'SULLIVAN: We have no further
23 questions. Thank you very much.

24 CHAIRMAN CLARK: Mr. Twomey?

25 MR. TWOMEY: No, ma'am.

1 CHAIRMAN CLARK: No questions.

2 Commissioners? Redirect?

3 MR. ARMSTRONG: No redirect.

4 CHAIRMAN CLARK: Exhibits.

5 MR. ARMSTRONG: Company moves Exhibit 121.

6 CHAIRMAN CLARK: Without objection, Exhibit

7 121 will be entered in the record.

8 MS. O'SULLIVAN: I believe 120 was

9 Mr. Bencini's exhibit, MAB-1.

10 CHAIRMAN CLARK: That was 121, yes.

11 MS. O'SULLIVAN: Staff moves in 122 and 123.

12 CHAIRMAN CLARK: 122 and 123 are admitted

13 without objection.

14 (Exhibit Nos. 121, 122 and 123 received into
15 evidence.)

16 CHAIRMAN CLARK: You're excused, Mr. Bencini.

17 WITNESS BENCINI: Thank you.

18 (Witness Bencini excused.)

19 * * *

20 CHAIRMAN CLARK: Ms. Kimball. (Pause)

21 While she's getting situated, I did have a
22 question. Charles Sweat is shown as being by subpoena
23 by OPC. Is that the issue that was not added to the
24 case, or is he also on other issues?

25 MR. BECK: He's not on the misconduct issue.

1 He's on acquisition and divestiture policies.

2 CHAIRMAN CLARK: Not just on the Palm Coast
3 issue?

4 MR. BECK: No, no, not at all.

5 CHAIRMAN CLARK: I'm sorry. I thought there
6 was a motion to quash the subpoena.

7 MR. BECK: There was, and it was denied.

8 CHAIRMAN CLARK: Okay.

9 MR. BECK: If you're thinking of timing,
10 Chairman Clark, I don't expect to be much more than 15
11 minutes, maybe, at the most.

12 MR. HOFFMAN: Prepared, Madam Chairman?

13 CHAIRMAN CLARK: Yes, Mr. Hoffman.

14 MR. HOFFMAN: Have you been sworn,
15 Ms. Kimball?

16 WITNESS KIMBALL: No, I haven't.

17 CHAIRMAN CLARK: Anyone else in the audience
18 who has not been sworn in who is going to give
19 testimony, would they please stand and raise their right
20 hand?

21 I guess it's just you, Ms. Kimball.

22 JUDITH J. KIMBALL
23 was called as a witness on behalf of Southern States
24 Utilities, Inc., and having been duly sworn, testified
25 as follows:

1 CHAIRMAN CLARK: Thank you.

2 DIRECT EXAMINATION

3 BY MR. HOFFMAN:

4 Q Would you state your name and business
5 address?

6 A Judith J. Kimball, 1000 Color Place, Apopka,
7 Florida.

8 Q By whom are you employed?

9 A Southern States Utilities.

10 Q Ms. Kimball, have you prepared and caused to
11 be filed 26 pages of prefiled direct testimony in this
12 proceeding?

13 A I have.

14 Q Do you have any changes or revisions to your
15 prefiled direct testimony?

16 A No.

17 Q So that if I asked you the questions in your
18 prefiled direct testimony today, would your answers be
19 the same?

20 A Yes, they would.

21 MR. HOFFMAN: Madam Chairman, I would ask that
22 Ms. Kimball's prefiled direct testimony be inserted into
23 the record as though read.

24 CHAIRMAN CLARK: The prefiled direct testimony
25 of Judith Kimball will be inserted in the record as

1 though read.

2 Q (By Mr. Hoffman) Have you prepared an exhibit
3 to your testimony?

4 A No, I haven't.

5 Q Let me refer you to Exhibit JJK-1 to your
6 direct testimony. Is that your prefiled exhibit?

7 A Yes. I'm sorry. I thought you were asking me
8 something else.

9 MR. HOFFMAN: Madam Chairman, I would ask that
10 Exhibit JJK-1 be marked for identification.

11 CHAIRMAN CLARK: It will be marked as Exhibit
12 124.

13 MR. HOFFMAN: Thank you.

14 (Exhibit No. 124 marked for identification.)
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1 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 A. My name is Judith J. Kimball and my business address is 1000 Color
3 Place, Apopka, Florida 32703.

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

6 A. I am employed by Southern States Utilities, Inc. ("Southern States") as
7 Assistant Vice President - Finance and Administration.

8 **Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND**
9 **OTHER QUALIFICATIONS.**

10 A. I received a Bachelor of Science degree in Business Administration with
11 a major in Accounting from the University of Central Florida in 1983. I
12 became licensed as a certified public accountant in the State of Florida in
13 1984. I am a member of the American Institute of Certified Public
14 Accountants and the Florida Institute of Certified Public Accountants.

15 **Q. WOULD YOU PLEASE DESCRIBE YOUR EMPLOYMENT**
16 **HISTORY IN THE FIELD OF PUBLIC UTILITY REGULATION.**

17 A. In May 1983, I was hired as a public utility auditor for the Florida Public
18 Service Commission ("FPSC" or "Commission"), working out of the
19 Orlando field office. I held that position until approximately October
20 1984, at which time I joined Southern States as Rate Director. I remained
21 in that position until June 1987 when I was appointed to the position of
22 Controller.

1 **Q. WOULD YOU PLEASE DESCRIBE THE TYPE OF WORK YOU**
2 **PERFORMED WHILE AN AUDITOR FOR THE FPSC?**

3 A. Most of the audits I participated in involved small water and wastewater
4 utilities located in central Florida. I also performed audit work at United
5 Telephone in Apopka, Vista-United Telecommunications at Disney World,
6 and Gulf Power in Pensacola. In addition to assisting on various portions
7 of these audits, I was audit manager on several of them. I conducted staff
8 assisted audits in those instances where the utility was very small and
9 virtually created accounting records to support rate filings. I participated
10 in several audits of Southern States during my tenure with the
11 Commission. During these audits, I worked on rate base issues,
12 establishing or verifying beginning balances, verifying plant and CIAC
13 additions and reviewing tax returns. I also audited expenses for prudence
14 and reasonableness.

15 **Q. PLEASE DESCRIBE YOUR PAST AND CURRENT**
16 **RESPONSIBILITIES AT SOUTHERN STATES.**

17 A. During my first three years at Southern States, I was the Rate Director.
18 In addition to filing rate cases, I was involved in the filing of pass-through
19 and indexing applications.

20 In June 1987, I was appointed to the position of Controller. As
21 Controller, my responsibilities included overseeing the Financial
22 Accounting, Regulatory Accounting, Payroll, Accounts Payable and

1 Property Accounting Departments. The Accounting area provides support
2 to the Rate Department in its filings and in the audit and discovery
3 processes that result from these filings.

4 In October of 1992, I was promoted to the position of Assistant
5 Vice President - Finance and Administration. Responsibilities in that
6 position include Finance and Administration Department support of rate
7 applications, synchronization of accounting records with regulatory
8 documentation, research on regulatory accounting issues, preparation of
9 FPSC annual reports and supervision of the Purchasing and Administrative
10 Services Departments. I have spent the better part of 1994 reconciling the
11 latest FPSC rate orders to the Company's books in order that they are in
12 compliance and agreement with the Commission's records. At the
13 beginning of 1995, I was temporarily assigned to the Rate Department
14 under a Company executive loan program to coordinate and supervise
15 preparation of the Company's revenue requirements in the current docket.

16 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE A PUBLIC**
17 **UTILITIES COMMISSION?**

18 **A.** Yes. I have submitted testimony and/or testified before the Florida Public
19 Service Commission, the Hillsborough Board of County Commissioners
20 and the Sarasota County hearing examiners.

21 **Q. PLEASE OUTLINE THE SCOPE OF YOUR TESTIMONY IN THIS**
22 **PROCEEDING.**

1 A. I will testify with respect to the Company's Cost of Service and sponsor
2 the following documents filed in this case:

3 Volume III - Water and Wastewater Minimum Filing Requirements
4 (MFRs)

5 Book 1 of 6 Schedules A & B: Water Rate Base and Operating
6 Income for all FPSC Conventional and Reverse
7 Osmosis Plants for projected test year 1996.

8 Book 2 of 6 Schedules A & B: Wastewater Rate Base and
9 Operating Income for all FPSC jurisdictional plants
10 for projected test year 1996.

11 Book 3 of 6 Schedules A & B: Water Rate Base and Operating
12 Income for FPSC uniform and FPSC non-uniform
13 plants for the interim 1995 period.

14 Book 4 of 6 Schedules A & B: Wastewater Rate Base and
15 Operating Income for FPSC uniform plants and
16 FPSC non-uniform plants for the interim 1995
17 period.

18 Book 5 of 6 Schedules A & B: Water Rate Base and Operating
19 Income for FPSC uniform plants and FPSC non-
20 uniform plants for the base period historic 1994.

21 Book 6 of 6 Schedules A & B: Wastewater Rate Base and
22 Operating Income for FPSC uniform plants and

1 FPSC non-uniform plants for the base period
2 historic 1994.

3 **Q. WERE THESE DOCUMENTS PREPARED BY YOU OR UNDER**
4 **YOUR SUPERVISION?**

5 A. Yes, they were.

6 **Q. PLEASE DESCRIBE THE PLANTS YOU HAVE FILED IN THIS**
7 **CASE.**

8 A. This filing includes 85 water and 36 wastewater plants that were
9 previously filed in Docket No. 920199-WS and which, as an outcome of
10 that docket, received uniform rate treatment. A & B schedules for those
11 plants have been consolidated into one set of MFRs referred to as "FPSC
12 Uniform Plants." Since SSU has interconnected four pairs of water plants
13 which were not interconnected in Docket No. 920199-WS, these plants
14 constitute only four plants in this filing. In addition, the filing includes 12
15 water and 8 wastewater plants characterized as "FPSC Non-Uniform
16 Plants." This plant grouping consists of Lehigh and Marco Island (which
17 do not have uniform rates), Southern States' plants that have come under
18 FPSC jurisdiction since the last test year, and the recent acquisitions of
19 Lakeside, Valencia Terrace and Spring Gardens. In addition, the pending
20 acquisition of Buenaventura Lakes is included in this grouping. Individual
21 plant A and B schedules are included for each FPSC non-uniform plant.
22 This presentation is applicable for the 1994 base period and the 1995

1 interim period.

2 The presentation in 1996 is slightly different for water in that the
3 Company is proposing a rate design structure for its two reverse osmosis
4 plants separate and distinct from that for its conventional treatment plants.
5 Thus, summary and detail schedules are filed for the two reverse osmosis
6 plants (Burnt Store and Marco Island) as well as summary schedules for
7 the FPSC uniform conventional plants and detail schedules for the FPSC
8 "non-uniform" conventional plants, a carryover presentation from 1994 and
9 1995.

10 All filed plants are identified in Volume II, Book 1 of 4 of the
11 MFRs. The combined plants represent all those currently operated by
12 Southern States which indisputably are under Commission jurisdiction.

13 **Q. WHAT TEST YEAR HAS BEEN USED AS A BASIS FOR**
14 **DETERMINING COSTS IN THIS FILING?**

15 A. The Company requested and the Commission approved the use of a
16 projected test year ended December 31, 1996 with a base year ended
17 December 31, 1994 and an interim test year ended December 31, 1995.
18 The proposed final rates are based on budgeted 1995 costs adjusted for
19 attrition (1.95%) and various pro forma adjustments reflecting known and
20 certain events. The 1995 interim period includes Southern States' new
21 acquisitions referred to earlier and Buenaventura Lakes is included in the
22 application in the projected 1996 final period.

1 **Q. WHAT RETURN WILL SOUTHERN STATES EARN UNDER**
2 **PRESENT RATES ON THE 141 JURISDICTIONAL WATER AND**
3 **WASTEWATER PLANTS FILED IN THIS RATE CASE?**

4 A. The overall jurisdictional rate of return for the combined water and
5 wastewater plants filed in this case under present rates in 1994 is 5.44%,
6 which is equivalent to a .57% return on equity. Under present rates in
7 1995 and 1996, the combined rate of return is 4.26% and 3.58%,
8 respectively. These rates of return equate to negative returns on equity of
9 <1.94%> and <4.22%> for 1995 and 1996, respectively. A negative return
10 on equity indicates that present revenues are severely deficient, that no
11 return is available for investors, and that the Company is not able to fully
12 cover interest costs on debt.

13 **Q. WHAT INCREASE IN REVENUES IS THE COMPANY**
14 **PROPOSING?**

15 A. The Company is proposing an overall increase in sales revenues by the end
16 of 1996 of \$18,137,502 (or a 38.87% increase) as shown in Volume II,
17 Book 1 of 4, "Overall FPSC Financial Summary." The proposed water
18 increases for the conventional and reverse osmosis plants are \$8,129,111
19 (45.99%) and \$3,662,131 (45.86%), respectively. The proposed increase
20 for the wastewater plants is \$6,346,260 (30.21%). The 1996 overall
21 jurisdictional revenue requirement for the water and wastewater plants filed
22 in this case is \$65,302,524. A jurisdictional summary of present revenues

1 for 1994, 1995 and 1996 by plant is included in Volume II, Book 1 under
2 "Operating Income Summary."

3 **Q. WHAT RATES OF RETURN DO THE PROPOSED INCREASES**
4 **PRODUCE?**

5 A. As shown in the Summary, the Company's requested increase would
6 produce an overall rate of return of 10.32% for combined water and
7 wastewater service. The requested increase for water is \$11,791,242 and
8 the requested increase for wastewater is \$6,346,260.

9 **Q. HAS THE COMPANY DETERMINED ITS REQUIRED RETURN**
10 **ON EQUITY BASED ON THE COMMISSION'S LEVERAGE**
11 **GRAPH FORMULA APPROACH?**

12 A. Yes. The Company is requesting an overall jurisdictional return on equity
13 of 12.25% based on the Commission's leverage graph formula approach
14 adjusted for certain known risk factors addressed at length in the testimony
15 of Mr. Scott Vierima and Dr. Roger Morin. The capital structure proposed
16 by the Company for each of the three years is shown in Volume IV, Book
17 1, Schedule D-1, as well as in Summary Volume II, book 1 of 4, "D
18 Summary Schedules."

19 **Q. WOULD YOU GENERALLY DESCRIBE THE DEVELOPMENT OF**
20 **RATE BASE IN THIS FILING.**

21 A. The Company developed rate base information according to the
22 Commission's MFRs. The amounts shown for rate base for the 1994 and

1 1995 periods are average balances based on a simple average of the
2 beginning and ending test year balances. For those same periods, working
3 capital was determined according to past Commission precedent in SSU's
4 last rate proceeding, Docket No. 920655-WS using the 1/8 of Operation
5 and Maintenance ("O&M") expense methodology. The projected 1996 test
6 year rate base is based on a 13 month average balance and working capital
7 was developed based on the balance sheet approach. Volume II, Book 1,
8 provides a summary of rate base for 1994 through 1996 as well as a plant
9 by plant summary of water and wastewater rate base, respectively (FPSC
10 Rate Base Summaries). The detailed development of water and wastewater
11 rate base is shown in Volume III, Books 1 through 6.

12 **Q. WHAT IS THE TOTAL RATE BASE REQUESTED IN THIS**
13 **FILING?**

14 **A.** The total rate base for the 141 plants filed in this case is \$158,023,064
15 consisting of \$55 million of conventional water rate base, \$40.3 million of
16 reverse osmosis rate base and \$62.8 million of wastewater rate base.

17 **Q. HAS THE COMPANY MADE ANY ADJUSTMENTS TO PER BOOK**
18 **RATE BASE FOR PURPOSES OF FINAL RATES?**

19 **A.** Yes, it has. Pro forma adjustments have been made over the three year
20 period which increase total average jurisdictional water rate base by
21 \$2,247,082 and increase wastewater rate base by \$1,692,364. These
22 adjustments are summarized in Volume II, Book 1 "Summary of Utility

1 Adjustments to Rate Base Components".

2 **Q. WOULD YOU PLEASE DESCRIBE THE PRO FORMA**
3 **ADJUSTMENTS MADE BY THE COMPANY TO RATE BASE**
4 **COMPONENTS.**

5 A. In the 1994 and 1995 historic and interim test periods, the Company
6 included an annual and average amount for the imputation of CIAC related
7 to the FPSC margin reserve requirement. The average amount included in
8 CIAC for 1994 is \$461,214 and \$169,947 for water and wastewater,
9 respectively. In 1995, the average imputation totalled \$420,481 and
10 \$152,991 for water and wastewater, respectively. These adjustments were
11 made in order to comply with Commission policy for the historic base
12 period and the interim rate period. However, the adjustment has not been
13 made in the 1996 final period as the Company continues to disagree with
14 this imputation. Mr. Forrest Ludsen and Mr. Hugh Gower address the
15 reasons for not imputing CIAC in the 1996 test year.

16 The next rate base adjustment pertains to the Deep Creek
17 wastewater plant, a non-uniform plant. The plant reflects a negative rate
18 base in each of the three periods. In 1994 and 1995, this negative rate
19 base is zeroed out by making a positive adjustment to the construction
20 work in progress line item of rate base. The amount of this adjustment is
21 \$405,183 and \$194,780 for 1994 and 1995, respectively. The Company
22 should not be assessed a negative rate base since to do so would remove

1 any incentive to operate the plant. This adjustment is consistent with the
2 Commission's treatment of similar circumstances in Docket No. 920199-
3 WS. Counsel has also advised me that the Florida courts have recognized
4 that it would be unwise to remove a utility's incentive to operate a system
5 by depriving it of the opportunity to produce earnings from "zero rate
6 base" operations. The adjustment which would be required for 1996 for
7 this plant if the Company's request for uniform rates was not granted is
8 \$40,116. This adjustment has not been made in 1996 as we believe that
9 under uniform rates, the Company should not adjust any plant with a
10 negative rate base up to zero because under uniform rates, rate base is
11 viewed as a whole, not on a plant by plant basis.

12 The third adjustment made to rate base components is the addition
13 to utility plant in service of the cost of constructing lines in the Lehigh
14 water and wastewater service areas. In the case of these adjustments, a
15 subsidiary of Minnesota Power, Lehigh Acquisition Corporation, pays the
16 cost of constructing facilities and bills Southern States for this
17 construction. The advance on SSU books is ultimately repaid out of future
18 connection fees. The advances are reflected in the MFRs. However, the
19 value of the facilities was not included in the 1995 and 1996 capital
20 budget because they are not SSU funded projects. It must be included as
21 an adjustment in the MFRs as the Company has included the offsetting
22 advances for construction in its rate base calculations for each of these

1 years. If we did not add the Lehigh facilities to the 1995 and 1996
2 budgeted numbers, the Company would be deducting an amount (through
3 the advance for construction deduction) that is not offset by plant in the
4 same year. The average amount of this adjustment is \$801,000 and
5 \$452,500 for water and wastewater, respectively, in 1995 and is \$93,077
6 and \$191,019 for 1996 for water and wastewater, respectively.

7 The fourth adjustment to a rate base item pertains to the working
8 capital allowance. In the 1994 and 1995 test period, the Company utilized
9 a 1/8 of O&M approach to the working capital allowance to be consistent
10 with the methodology followed in the Company's last rate proceeding,
11 Docket No. 920655-WS. In each of those years, the Company included
12 an adjustment to direct expenses of \$24,387 which represents the cost of
13 raw water purchased from Marco Island by Marco Shores. This expense
14 was not reflected on the Company's books because of the inter-company
15 nature of the transaction. As a result of that adjustment, the working
16 capital allowance for water in each of those years was increased by \$3,048.
17 Although an expense adjustment also exists in 1996 (\$65,225), it is not an
18 issue for working capital allowance as the Company has used the balance
19 sheet approach in the projected 1996 test period.

20 In the 1996 test year, several rate base adjustments were made over
21 and above those already discussed. Following are those adjustments.
22 First, there are several retirements including cost of removal which

1 occurred during the 1993 and 1994 periods, but which had not been
2 reflected in the MFRs in those years. These adjustments were detected
3 after the build-up of plant and accumulated depreciation had already been
4 done; thus the decision was made to hold off on the retirements until the
5 projected test period. These retirements on an average basis amounted to
6 credits to plant in service of \$49,612 and \$5,328 for water and wastewater,
7 respectively. They also resulted in decreases to accumulated depreciation
8 of \$74,637 and \$11,857 for water and wastewater, respectively. The
9 depreciation adjustments are higher than the plant adjustments due to cost
10 of removal treatment.

11 The second adjustment pertains to retirements that will be booked
12 by the Company in 1995 due to plant interconnects which were not
13 reflected in the 1995 budget. Because the Company elected to not adjust
14 the interim period, this adjustment is reflected in 1996. Plant in service
15 is decreased, on average, by \$193,788 in water. This adjustment also
16 decreases water accumulated depreciation by \$158,241, contributions in aid
17 of construction by \$65,904 and accumulated amortization of CIAC by
18 \$42,290.

19 A final adjustment related to retirements decreases accumulated
20 depreciation by \$13,871 and \$158,932 in conventional water and
21 wastewater, respectively. This adjustment dates back to pre- 1992 where
22 a retirement in the Company's last rate filing was not reflected properly

1 as a debit to accumulated depreciation. The plant asset was retired but
2 was not offset by a debit to the reserve. This adjustment corrects that
3 mistake. Along the same line, accumulated depreciation in the reverse
4 osmosis plants has been adjusted downward by \$121,487. \$116,084 of this
5 adjustment is for cost of removal that occurred after 1992 but which has
6 not been reflected in the MFRs until 1996. The remaining \$5,403 is a
7 retirement from the last rate proceeding which was not reflected properly
8 in the MFRs.

9 Another rate base adjustment in 1996 reflects an increase to
10 contributions in aid of construction as a result of FPSC Order No. 95-
11 0465-FOF-WS dated 4/11/95. This adjustment transferred unclaimed
12 refunds related to the gross-up on CIAC to contributions in aid of
13 construction as ordered by the Commission. Again, this adjustment was
14 left to the 1996 period in order to leave the 1995 interim period unaltered.
15 Water CIAC was increased by \$21,937 and wastewater by \$20,877.

16 An additional rate base adjustment in 1996 adds \$267,155 to water
17 utility land. This land was removed from rate base as non-used and useful
18 in the last rate case. These parcels are now being returned to rate base as
19 used and useful in 1996. They are not newly acquired parcels but
20 represent tracts that have been looked at before by the Commission in
21 prior rate cases. These parcels and the reasons for including them in rate
22 base are discussed by Mr. Terrero.

One final adjustment impacting accumulated depreciation amounts to \$795,371 for conventional water, \$161,544 for reverse osmosis water and \$904,261 for wastewater. These dollars reduce the beginning balance of accumulated depreciation in 1996. It represents the cumulative effect of depreciation taken on non-useful assets through 1991 and 1992-1994 depreciation expense on non-useful water and wastewater mains at Deltona Lakes and Marco Island. The Company has not had the opportunity to recover the carrying cost of these assets as these plants do not have AFPI tariffs for mains. The Company was not recovering this expense in its AFPI factor through 1991, thus it was improper to recognize the expense in the rate case. When rates were established, any depreciation expense related to these non-useful assets was removed from expense in the revenue requirement calculation. As a result, it is also being removed from accumulated depreciation in the current docket.

Q. WOULD YOU GENERALLY DESCRIBE THE DEVELOPMENT OF OPERATING INCOME IN THIS FILING?

A. The Company developed income information according to the Commission's MFRs. Volume II, Book 1, "Operating Income Summaries" provide an overall jurisdictional summary of income as well as plant by plant summaries of water and wastewater income. The detailed development of water and wastewater income is shown in Volume III, Books 1 through 6, Schedule B.

1 **Q. WHAT IS THE PRESENT TOTAL JURISDICTIONAL NET**
2 **OPERATING INCOME AND THAT REQUESTED IN THIS**
3 **FILING?**

4 A. The total jurisdictional net operating income under present rates in 1994
5 is \$6.1 million (\$3.4 million for water and \$2.7 million for wastewater).
6 The Company is requesting total jurisdictional net operating income in
7 1996 of \$16.3 million (\$9.8 million for water and \$6.5 million for
8 wastewater).

9 **Q. HAS THE COMPANY MADE ANY ADJUSTMENTS TO PER BOOK**
10 **INCOME FOR RATEMAKING PURPOSES?**

11 A. Yes, we have. The Company has made pro forma adjustments to water
12 and wastewater revenue and expenses as shown in Volume II, Book I,
13 Detailed Summaries of Utility Adjustments to Present Operating Income.
14 The net effect of the pro forma adjustments on revenues and expenses in
15 1996 is an increase to the revenue requirement of water of \$476,652 and
16 a decrease to the revenue requirement in wastewater of \$124,081.

17 **Q. WOULD YOU PLEASE EXPLAIN THE ADJUSTMENTS TO**
18 **OPERATING EXPENSES DURING THE THREE YEAR PERIOD.**

19 A. In 1994, water and wastewater adjusted test year present revenues were
20 increased by \$246,353 and \$633,737 respectively. This increase represents
21 the annualized revenue effect of the Company's 1994 indexing application
22 and the Marco Island rate reduction from Docket No. 920655-WS.

1 I previously explained the purchased raw water adjustment in this
2 testimony. The only other adjustment to expenses in the 1994 and 1995
3 test periods other than fallout calculations resulting from other adjustments
4 (revenue adjustment factor and income taxes) relates to property taxes.
5 SSU owns property in numerous Florida Counties and many of them differ
6 in how they arrive at net taxable value. Specifically concerning the
7 taxation of non-useful assets, some Counties do not tax them and others
8 may tax all non-useful assets. In rate proceedings, the Commission adjusts
9 property tax expense downward in order that the customer only covers
10 taxes on useful assets.

11 When the adjustment is made by the Commission to property taxes
12 in Counties that already reduced the tax bill due to non-used and useful
13 issues, the Company is not left whole in recovering this expense because
14 the Commission has reduced expense to an amount lower than what the
15 Company has paid taking non-used and useful into consideration.

16 In the current docket, the Company has incorporated adjustments
17 to "add back" to the taxable value any non-useful assets deducted by the
18 Counties, thereby grossing up property tax expense to a consistent level
19 between Counties prior to making a non-used and useful adjustment.

20 In 1994, \$270,764 and \$204,625 was added back to property tax
21 expense for water and wastewater, respectively. The amount of the
22 adjustment in 1995 is the same as it was in 1994. The non-used and

1 useful property tax adjustment reduces property tax expense in the amount
2 of \$426,281 and \$422,666 for water and wastewater, respectively, in 1994
3 and \$433,136 and \$419,956 for water and wastewater, respectively, in
4 1995. This adjustment is also made in 1996 and totals \$270,764 and
5 \$204,625 for the water and wastewater add back, respectively. After
6 considering this gross-up, the non-used and useful adjustment reduces 1996
7 property tax expense by \$336,198 and \$410,783 for water and wastewater,
8 respectively.

9 Also related to property tax expense are adjustments made in 1995
10 and 1996 to recognize property tax expense of new acquisitions. In 1995,
11 this adjustment is \$2,721 and \$3,914 for water and wastewater,
12 respectively. In 1996, the property tax adjustment for all acquisitions
13 (including the 1995 acquisitions and Orange-Osceola Utilities, Inc.) is
14 \$85,470 for water and \$198,087 for wastewater.

15 The remaining expense adjustments requiring explanation all occur
16 in the projected test year 1996. There are seven adjustments which will
17 be explained and quantified. The first adjustment brings the customer
18 accounts and administrative and general expenses of Buenaventura Lakes
19 into the 1996 test period and allocates these expenses to all plants based
20 on average number of customers. Buenaventura Lakes' customer account
21 and A&G expense was reported as \$852,074 in their 1994 FPSC Annual
22 Report. Southern States eliminated \$190,077 of this expense due to

1 synergies available from existing SSU departments. A 1.95% attrition
2 factor was applied to this plant's 1994 expenses for 1995 and 1996 to
3 bring it to a level comparable to the rest of the plants filed in this docket
4 for 1996. There was also a reclassification of labor from what was
5 presented in the Annual Report. SSU moved numerous positions from
6 customer accounts and A&G to the operations division of the plants to be
7 consistent with where these positions would be classified at SSU. The end
8 result of these adjustments is that additional customer and administrative
9 and general expense allocated to the FPSC water division amounted to
10 \$235,252 and the total allocated to the wastewater division is \$119,410.
11 The plants that are county regulated, as well as the gas division, received
12 their pro rata share of the total Buenaventura Lakes costs. The addition
13 of this new customer base (15,488) effectively replaces the Sarasota
14 County Venice Gardens customer base (15,380) lost when those plants
15 were purchased by the County in 1994.

16 The second adjustment relates to expenses associated with the
17 Company's conservation program. This program and the related expenses
18 are addressed in depth in Ms. Kowalsky's testimony. The allocation of
19 these expenses results in the FPSC regulated water plants receiving
20 additional expense of \$164,272 and the wastewater division receiving
21 expense of \$83,382.

22 The third expense adjustment is an amount being requested by the

1 Company in order to purchase various incidental supplies which will
2 prepare the Company for hurricanes and other natural disasters. The
3 Hurricane Preparedness Program is discussed in more detail in Mr.
4 Gagnon's testimony. The expense allocated to the FPSC water division
5 totals \$4,871. The amount allocated to the wastewater division is \$2,472.

6 The fourth expense adjustment increases the cost of laboratory
7 testing at the water division by \$26,312 and increases expense at the
8 wastewater division by \$16,295. This increased expense is reflected within
9 the Contractual Services--Other account and is explained in the testimony
10 of Mr. Anderson and Mr. Bencini.

11 The fifth adjustment impacts the payroll accounts and is the result
12 of a competitive labor market analysis conducted by Hewitt and
13 Associates. The findings of this study and the causes for the increases are
14 explained more fully in Ms. Lock's testimony. The additional expense
15 dollars allocated to the FPSC water customers is \$271,491. The amount
16 allocated to the wastewater customers is \$198,776.

17 The sixth adjustment for 1996 reduces certain water expenses due
18 to the conservation rate and the elasticity of consumption. The direct
19 expenses impacted are chemicals, purchased water, and purchased power.
20 The total expense reduction is \$287,585. Mr. Bencini will address these
21 cost reductions in more detail in his testimony.

22 The final 1996 adjustment, other than fallout calculations, is for the

1 amortization of the Marco Island raw water supply costs and totals
2 \$293,162. This is a direct expense to Marco Island and is not allocated to
3 other plants. This amortization reflects one year's amortization impact
4 over a five year write-off period. The amount being amortized represents
5 the cumulative costs of the Company's efforts to resolve the Marco Island
6 water supply needs which culminated in the ultimate acquisition of the
7 Collier pits.

8 As indicated earlier, the other adjustments are fallout calculations
9 resulting from the various adjustments described above. One such
10 adjustment is an increase to payroll tax as a result of adjustments made for
11 the Hewitt Study. The increased payroll taxes amounted to \$30,893 for
12 water customers and \$20,558 for wastewater customers.

13 **Q. WOULD YOU PLEASE SUMMARIZE THE RESULTS OF ALL OF**
14 **THESE ADJUSTMENTS FOR THE THREE PERIODS.**

15 **A.** Yes. In the 1994 historical period, the water expense adjustments
16 increased expenses by \$30,448. Coupled with that reduction is the
17 increase to revenue of \$246,353 resulting from the annualization of 1994
18 revenues for a net reduction to the revenue requirement of \$215,905. On
19 the wastewater side, the expense adjustments increased expenses by
20 \$123,351. However, the annualization increased revenue by \$633,737 for
21 a net reduction to the revenue requirement of \$510,386.

22 In 1995, the adjustments resulted in a decrease to expenses of

1 \$90,558 and \$139,493 for water and wastewater customers, respectively.
2 In the final projected test period 1996, the adjustments resulted in water
3 expenses increasing by \$476,652 and wastewater expenses decreasing by
4 \$124,081.

5 **Q. IS THERE ANYTHING ELSE WHICH REQUIRES EXPLANATION**
6 **RELATED TO THE FILING?**

7 A. Yes, there is. As I mentioned earlier in my testimony, one of my major
8 assignments during 1994 was to analyze the Commission orders that
9 finalized Docket No. 920199-WS (127 plant filing), No. 911188-WS
10 (Lehigh) and No. 920655-WS (Marco Island). For several years, the utility
11 had not booked Commission rate order adjustments which continued to
12 create problems for FPSC auditors in verifying beginning points at the
13 time of each successive rate case. The analysis involved comparing final
14 Commission ordered amounts to the Company's books, plant by plant and
15 line item by line item to identify differences which would need to be
16 booked. The research during 1994 took close to three man years to
17 complete.

18 The analysis was complicated by a variety of factors. For example,
19 it could not be assumed because the Commission ordered an adjustment,
20 that the Company's books needed adjusting. Often times, MFR
21 presentation was a problem and not the books. In many of these instances,
22 past MFRs were incorrect due to various factors, including mathematical

1 mistakes and double counting of items already included in MFR beginning
2 points, but picked up again when the Company actually booked the item.
3 Items of this nature increased year-end rate base by \$1,176,924 over the
4 rate base presented in the latest FPSC dockets. The main cause of the
5 increase was the result of a mathematical mistake in Sugarmill Woods
6 wastewater CIAC which caused a \$1,116,283 overstatement of CIAC in
7 Docket No. 920199-WS. The total increase in rate base from these
8 adjustments consists of a reduction to plant in service of \$378,650, a
9 reduction in accumulated depreciation of \$542,368, a reduction to
10 contributions of \$1,118,592, and a reduction of accumulated amortization
11 of CIAC of \$105,386. Exhibit ~~124~~(JJK-1) provides a tabular presentation
12 of this information. Exhibit ~~124~~(JJK-1) also identifies adjustments to
13 beginning points necessitated by the Commission's past orders which
14 resulted in a reduction to rate base of \$1,227,246. This amount consists
15 of a reduction to plant in service of \$906,562, a reduction to accumulated
16 depreciation of \$32,397, an increase to CIAC of \$308,776 and a decrease
17 to accumulated amortization of CIAC of \$44,305.

18 Another factor complicating the analysis is that the Company had
19 to compare all account balances in the MFRs to the books and research
20 any differences, even if the Commission had not made an adjustment to
21 the MFRs. That was due to the fact that the MFRs pick up the last
22 Commission ordered balance and build rate base using that ordered

1 balance. However, the fact that the Company had not booked prior rate
2 orders resulted in significant differences between the MFR balances and
3 the book balances. These differences also had to be researched to
4 determine where the problems were and what needed to be done to resolve
5 them. During this process, it was discovered that acquisitions that had
6 been made as far back as the 1970's had not been booked properly at
7 acquisition and had never been adjusted to agree with Commission
8 balances. In fact, several of the Commission approved acquisition
9 adjustments had never been reflected on the Company's books. The
10 acquisition adjustment account on the Company's books has changed
11 during 1994 mostly as a result of the correction of the original bookings
12 of these acquisitions to agree with Commission balances. Most of the
13 change in the acquisition adjustment account is not related to Commission
14 approved acquisition adjustments and, as a result, does not impact the rate
15 base presentation in the present docket.

16 Also found during the analysis is that the prior MFRs changed the
17 depreciation rate utilized in the 1991 test year to the average life rates
18 shown in Rule 25-30.140. Although this is proper treatment in the MFRs,
19 it is not proper to reflect that life on the Company's books until such time
20 as the revenue to recover the expense associated with those rates is
21 generated. In the case of Docket No. 920199-WS, final rates were not
22 effective until September 1993. In the current MFRs, the Company has

1 restated the accumulated depreciation beginning points to reflect the 2.5%
2 rate for 1991 and continued it through August 1993 in those plants that
3 had not already fallen under Rule 25-30.140. In addition, for several of the
4 Deltona plants, depreciation was restated for the years 1989 and 1990 as
5 well due to the fact that accumulated depreciation work papers leading up
6 to the MFR presentation for the 1991 test year adjusted depreciation rates
7 for those plants in 1989 instead of waiting until 1991. This occurred due
8 to the fact that work papers that were completed for Docket No. 900329-
9 WS (which was subsequently dismissed by the Commission) were used as
10 a basis for the beginning point and carried forward for the 1991 docket
11 (No. 920199-WS). In the workpaper build-up, 1989, at that time, was the
12 test year in question; thus the change in depreciation rates. However, that
13 should have been changed to build-up for the following rate cases, but it
14 never was. The net result of the changes due to depreciation lives is a
15 decrease in accumulated depreciation of \$717,262. This adjustment
16 impacts water rate base by \$199,086 and wastewater by \$518,176.

17 All of the adjustments discussed in this section have been made to
18 the last established balances by the Commission. They are not reflected
19 in the 1994 historic test year. The reason for this treatment was to enable
20 the Company to conduct its build-up of rate base starting with correct
21 balances. To not do so would cause the continuing balances of
22 accumulated depreciation and accumulated amortization of CIAC to be

1 exponentially incorrect. The impact of the aforementioned adjustments is
2 summarized in Exhibit 124 (JJK-1) for water and sewer rate base in total
3 with details by water and wastewater individually.

4 **Q. DOES THAT CONCLUDE YOUR TESTIMONY?**

5 **A. Yes.**

1 Q (By Mr. Hoffman) Ms. Kimball, you do not have
2 a summary for your direct testimony; is that correct?

3 A That's correct.

4 MR. HOFFMAN: I would tender her for cross
5 examination.

6 CHAIRMAN CLARK: Mr. Beck.

7 MR. BECK: No questions.

8 CHAIRMAN CLARK: Mr. Twomey. Do you want me
9 to go to Staff?

10 MR. TWOMEY: If you don't mind. I'm trying to
11 mail something.

12 CHAIRMAN CLARK: You're trying to mail
13 something?

14 MR. TWOMEY: I'm, I'm -- yes.

15 MS. O'SULLIVAN: Staff does have questions.

16 CHAIRMAN CLARK: Ms. O'Sullivan.

17 MS. O'SULLIVAN: Thank you.

18 CROSS EXAMINATION

19 BY MS. O'SULLIVAN:

20 Q Ms. Kimball, if I could refer you -- and we'll
21 be jumping around here -- to SSU's positions on issues
22 No. 67, 110, 111 and 112 of the prehearing order in this
23 docket, do you have that available in front of you?

24 A I'm getting it.

25 Q All right. I guess my question for all four

1 of those is the same. In each instance the issue
2 addresses both the amount and the method of allocating
3 that amount, and your position addresses only the
4 amounts; is that correct?

5 MR. HOFFMAN: Madam Chairman, let me state an
6 objection to the question. I understand the question
7 goes to Issues 67, 110, 111 and 112, and Ms. Kimball is
8 not our witness for any of those issues.

9 MS. O'SULLIVAN: If that's the case, I'll
10 withdraw the question. I think I might have had the
11 wrong witness. Apologize.

12 Q (By Ms. O'Sullivan) Ms. Kimball, turning to
13 the topic of accumulated deferred income tax balance and
14 the methods of allocating the amounts and deferred tax
15 balances, isn't it true that in the MFRs the Company
16 allocated the debit deferred taxes related to CIAC to
17 the individual rate bases on the basis of that year's
18 CIAC activity?

19 A That's true.

20 Q All right. Would you agree that the
21 Commission in the last full rate case, Docket No.
22 920199, made the determination that debit deferred taxes
23 related to CIAC should be allocated to each facility
24 based on CIAC activity from 1987 to the end of the test
25 year and not just that year's activity?

1 A That's also true.

2 Q We've passed out an exhibit I would like to
3 have marked for identification if I could. Will that be
4 Exhibit No. 125?

5 CHAIRMAN CLARK: It would be, and that is the
6 deposition exhibit for Judith Kimball.

7 MS. O'SULLIVAN: Yes, identified as late-filed
8 Exhibit No. 2 from deposition.

9 (Exhibit No. 125 marked for identification.)

10 Q (By Ms. O'Sullivan) Do you agree,
11 Ms. Kimball, that the information provided in this
12 exhibit provides the CIAC activity from 1987 to the end
13 of the test year by system?

14 A Yes, it does.

15 Q Do you see any reason why the Commission
16 should depart from its decision in Docket No. 920199 to
17 allocate CIAC related debit deferred taxes to the
18 individual plants rather than that year's activity?

19 A We have no objection to using this exhibit for
20 the allocation to the plant.

21 Q All right. Thank you.

22 I'm next going to focus on Issue No. 47
23 relating to adjustments to correct accumulated
24 depreciation and amortization of CIAC. On Pages 22
25 through 26 of your direct testimony, you discuss that

1 SSU performed a very detailed analysis of the books, the
2 prior rate case orders and MFRs. On Line 16 of Page 22,
3 you state that it took three man years to complete this
4 review; is that correct?

5 A That's correct.

6 Q What caused such a large amount of time to be
7 spent on the books in this manner?

8 A Basically, since the inception of Southern
9 States, prior rate orders had not been booked by the
10 utility, or the adjustments in prior rate orders had not
11 been booked. In fact, balances of certificate transfer
12 orders when we acquired plants had not even been
13 correctly booked. This really had not been looked at.
14 This was -- you have to understand, this was like a
15 30-year time span we're talking about. So a lot of the
16 individuals that were responsible for what was on the
17 books aren't even with the Company anymore.

18 After we filed the 920199 docket, which
19 covered the majority of the plants that Southern States
20 owns, along with Marco Island and Lehigh, it was a good
21 opportunity at that time to say now we're going to
22 compare the '91 books to the '91 rate order, and this is
23 the time to clean this up and correct it. And so there
24 was a long lapse of time, and it took a long time to go
25 through all that history in order to make the proper

1 adjustments.

2 Q On Lines 10 through 13 of that same page, you
3 state that for several years the utility had not booked
4 Commission rate order adjustments and that each time the
5 auditors had problems reconciling beginning balances; is
6 that correct?

7 A That is correct.

8 Q Has the utility corrected its books to
9 eliminate these problems now?

10 A The books have been corrected, as far as the
11 plant balances, the 1010 balances and the CIAC accounts,
12 the 271 balances. Actually, probably even the CIAC
13 amortization balances are as they should be at this
14 time.

15 Q Has accumulated depreciation also been
16 adjusted?

17 A That hasn't totally been done yet, no.

18 Q When would that be done?

19 A When this rate case is finished.

20 Q Is that because you're waiting upon
21 information from the rate case, or is that a function of
22 timing because of workload?

23 A Well, we're waiting on Commission decisions
24 regarding what we've done here.

25 Q If the Commission Staff were to today audit

1 the utility's book balances without the benefit of the
2 MFRs, which have been filed in this docket, would it be
3 difficult to perform such an audit?

4 A Would you repeat that?

5 Q If the Commission Staff were to today audit
6 the utility's book balances without the benefit of the
7 currently filed MFRs to refer to, would it be difficult
8 to perform an audit?

9 A I don't believe so.

10 Q I believe you stated earlier that the utility
11 has not yet adjusted for accumulated depreciation; is
12 that correct?

13 A Correct.

14 Q So would it be difficult to audit the
15 utility's book balances in that regard without having
16 the MFRs, since they have not yet been corrected?

17 A If you're meaning auditing them -- if you
18 don't have the MFRs and you just audit them -- I mean
19 Price, Waterhouse comes in and audits our accumulated
20 depreciation. Relative to what, I guess.

21 Q I think we mean audit for the purposes of rate
22 making. Would that be difficult without having the
23 MFRs?

24 A At this point in time, I believe that we've
25 pretty much segregated the issues that are within the

1 accumulated depreciation area. So an audit would be
2 able to be done.

3 Q Turning to Page 24 and 25 of your direct
4 testimony, you state that you made an adjustment to
5 correct accumulated depreciation related to the change
6 in the implementation of guideline depreciation rates;
7 is that correct?

8 A That's correct.

9 Q Is it true that the utility is making this
10 adjustment to its work paper balances only and not to
11 its books?

12 A This is an MFR adjustment.

13 Q So it is not being made to the utility's
14 books?

15 A There are going to need to be some adjustments
16 made to the utility books. In certain cases the utility
17 started implementing those guideline rates, the new
18 guideline rates, before it was really proper to do so.

19 Q We have just one more line of questioning for
20 you, which addresses Issue 6, the Adjustments to Rate
21 Base for Lehigh Land. I've passed out an exhibit which
22 I would like to have identified. It would be the
23 Utility's Response to Interrogatory No. 207 and Document
24 Request No. 76, a composite exhibit. I'm sorry, it will
25 be passed out.

1 CHAIRMAN CLARK: This will be Exhibit 126, and
2 what I have is Excerpts from SSU's Response to OPC
3 Interrogatory 207 and FPSC Document Request 76
4 Pertaining to Lehigh Land.

5 MS. O'SULLIVAN: Thank you.

6 (Exhibit No. 126 marked for identification.)

7 Q (By Ms. O'Sullivan) Ms. Kimball, you've
8 stated that only parcel 4 should have been included as
9 used and useful; is that correct?

10 A That's correct.

11 Q You've also stated that the total cost for
12 parcel 4 was \$33,203; is that correct?

13 A That's correct.

14 Q I'm going to ask you, perhaps, to do a small,
15 brief calculation. In response to Document Request No.
16 76, you state that tract C of parcel 4 consists of 4.9
17 acres and that tract D consists of 2.26 acres; is that
18 correct?

19 A That's correct.

20 Q And that would equal 7.16 acres?

21 A Right.

22 Q Do you believe or would you agree that if one
23 wanted to derive the per acre cost for all of parcel 4,
24 that the appropriate method would be to take the total
25 cost and divide it by the total acreage?

1 A Yes.

2 Q So if the total cost was \$33,203, you would
3 divide it by an acreage of 7.16?

4 A Yes.

5 Q All right. Would you agree subject to check
6 that that amount would be \$4,637 per acre?

7 A Subject to check.

8 Q All right. Would you agree that if tract C is
9 found to be nonused and useful in this rate proceeding,
10 that to derive a cost for it, it would be appropriate to
11 take that per acreage price and multiply it times the
12 4.9 acre amount of that tract to arrive at the total
13 lump cost for that acreage?

14 A Yes.

15 Q Would you agree, subject to check that that
16 calculation would equal \$22,723?

17 A Actually, I calculated it at \$22,711, but I
18 did it kind of a different way, but that's close.

19 Q Okay, that's close enough. We have nothing
20 further. Thank you very much.

21 CHAIRMAN CLARK: Mr. Twomey?

22 CROSS EXAMINATION

23 BY MR. TWOMEY:

24 Q Ms. Kimball, on Page 23 of your prefiled
25 direct testimony, you may have already given me an

1 answer on this, and if you did and I have forgotten it,
2 I apologize, but the -- at Line 4, you state that the
3 main cause of the increase in rate base of the Sugarmill
4 Woods was the result of a mathematical mistake in the
5 wastewater CIAC which caused a 1,116,283 overstatement
6 in the 199 docket.

7 A Correct.

8 Q Have you given us a discovery response?

9 A Yes, I have. Actually, I don't have that with
10 me.

11 Q I'm sorry, do you have the reference which --

12 A I'm going to try to find it. (Pause)

13 Q It might be faster, Ms. Kimball, can you
14 explain what it was, off the top of your head?

15 A I can try to. When we acquired the Punta
16 Gorda plant, there was a \$5 million construction -- line
17 construction project that was underway in Sugarmill
18 Woods. At the time we closed the transaction, that
19 project hadn't been completed. Division of Florida Land
20 Sales had not signed off on completion of that project.
21 But it was part of -- it was considered part of the
22 assets that Southern States acquired.

23 When the project was completed, which was --
24 you know, I think it was close to a year after we closed
25 the acquisition, we got detailed information from Punta

1 Gorda on the actual land -- the line costs, all the
2 asset costs. We also got a listing of what CIAC had
3 already been prepaid related to those lines. When we
4 booked that transaction originally, the total value of
5 the assets got booked to the 1010 plant accounts and the
6 total amount, the \$5 million, also got booked to the
7 CIAC accounts, the 271 accounts.

8 When we acquired Punta Gorda, the prepaid CIAC
9 was already on their books, and we had already reported
10 that. So when it got booked again in its entirety, we
11 had actually overstated the contributions at Sugarmill
12 Woods. A correcting entry was done to back out the CIAC
13 that had been overbooked, and that was taken to the
14 acquisition adjustment account, which would have
15 happened if we had booked it at the time of
16 acquisition. I believe when the consultants put the
17 rate case together the last time, they thought that was
18 a mistake. Why they thought that, I don't know, but
19 they moved those dollars back into the CIAC accounts on
20 the MFRs. And it was simply an overstatement and maybe
21 a misunderstanding on the part of the consultants that
22 put that case together. The records have been audited
23 by Price, Waterhouse, the PSC auditors audited them.
24 Nothing is being found that's incorrect with the books.

25 Q I appreciate that explanation, and if I can

1 just get the reference maybe later.

2 A Sure.

3 Q I don't want to trouble you now. We just
4 wanted to get the explanation. I appreciate that.
5 Thank you. That's all.

6 CHAIRMAN CLARK: Commissioners? Redirect?

7 MR. HOFFMAN: Yes, Madam Chairman.

8 REDIRECT EXAMINATION

9 BY MR. HOFFMAN:

10 Q Ms. Kimball, you were asked a question or two
11 from Staff on Issue 6?

12 A Yes.

13 Q And Issue 6 states: Are any adjustments to
14 rate base necessary to reduce Lehigh land for parcel 4,
15 tract C, as plant held for future use?" As a result of
16 the -- and I'm relating this to you. As a result of the
17 prehearing process, the language of that issue was
18 changed and the prehearing order now reflects a position
19 for SSU of no position at this time, which I don't think
20 is the Company's position.

21 Could you articulate on what the Company's
22 basic position is on this issue?

23 A Yes. The Company agrees that tract C of
24 parcel 4 should be considered nonused and useful, but
25 that tract D should be included in rate base as plant in

1 service.

2 Q And what is the basis for the Company's
3 position that tract D should be included in rate base?

4 A There is construction taking place, if not
5 already done, on that tract.

6 MR. HOFFMAN: Thank you. That's all I have.

7 CHAIRMAN CLARK: Thank you. Exhibits.

8 MR. HOFFMAN: We would move Exhibit 124.

9 CHAIRMAN CLARK: Exhibit 124 will be admitted
10 without objection.

11 MS. O'SULLIVAN: Staff moves in 125, 126.

12 CHAIRMAN CLARK: 125 and 126 will be admitted
13 without objection.

14 (Exhibit Nos. 124, 125 and 126 received into
15 evidence.)

16 CHAIRMAN CLARK: We'll go ahead and take a
17 break until about 20 after. I think it would be
18 appropriate at that time to talk about how we're going
19 to order the witnesses between now and Saturday. We
20 will come back at -- tell you what, we'll come back at
21 about 4:25, give you 15 minutes to take a look at the
22 list and timing of the witnesses.

23 (Recess from 4:10 p.m. until 4:25 p.m.)

24 CHAIRMAN CLARK: Let's call the hearing back
25 to order. Thank you.

1 I indicated we should review scheduling of
2 witnesses for now through Saturday. It would be my
3 intention to take up Mr. Ludsen this evening, as he is
4 the next on the list, and then continue through the list
5 of witnesses as they are indicated on the prehearing
6 order. But then on Saturday, I believe it might be
7 appropriate to take some of -- let me ask Public
8 Counsel, on the Dismukes, are they going to be in town?

9 MR. BECK: Kim Dismukes will be here and
10 available Saturday.

11 CHAIRMAN CLARK: So we could take Kim on
12 Saturday?

13 MR. BECK: Right. We're not asking for a date
14 specific for her. She'll be available later if need be.

15 CHAIRMAN CLARK: And also then, who else?

16 MS. CAPELESS: Chairman Clark, we need to take
17 Dr. Beecher tomorrow. She is in travel status now.

18 CHAIRMAN CLARK: That's correct. That would
19 be correct. Thank you, Ms. Capeless, for warning me of
20 that.

21 All right, we would go with Mr. Ludsen and
22 then probably take Ms. Beecher first thing tomorrow
23 morning and then revert to Ms. Lock and continue through
24 the witness list. And it would be my intention to not
25 go late on Friday. We would finish at 5:00, if not

1 before. And then on Saturday we would start at 9:30 or
2 ten and probably go until 3 or 4:00.

3 And on Saturday, perhaps then we could
4 start -- I would anticipate we would not take Judge
5 Mann, Budd Hansen, Al Bertram, Mike Woelffer or Chris
6 Carter or Don Rainey on Saturday. We would skip over
7 them and come to Ms. Dismukes and then perhaps go
8 through the Southern States witnesses that you have
9 subpoenaed.

10 MR. BECK: Yes. Chairman Clark?

11 CHAIRMAN CLARK: Yes.

12 MR. BECK: We are going to excuse Dr. Cirello
13 from our subpoena. I do not plan to call him. And also
14 later, there is -- on the list it says that Karla
15 Teasley was subpoenaed. We had at one time planned to
16 subpoena her, but we did not subpoena her. Of course
17 she will be coming on in rebuttal, I assume, but we will
18 not be calling her either.

19 With respect to the subpoenaed witnesses, one
20 of the subpoenaed witnesses, Ida Roberts, is listed in
21 the rebuttal stage. Do you plan to leave --

22 CHAIRMAN CLARK: No. I don't think we'll take
23 her out of order. We'll take her at the rebuttal. So
24 on Saturday we would take Ms. Dismukes, move to those
25 SSU witnesses that have been subpoenaed by Public

1 Counsel, and then if time permits, move to some of the
2 Staff witnesses. All right.

3 MS. O'SULLIVAN: Chairman Clark?

4 CHAIRMAN CLARK: Yes.

5 MS. O'SULLIVAN: We also have stipulations
6 regarding the DEP witnesses.

7 CHAIRMAN CLARK: Why don't we take those up
8 now?

9 MS. O'SULLIVAN: The parties have discussed
10 stipulating in the record several of the DEP witnesses'
11 testimony. I can read off a list of those.

12 CHAIRMAN CLARK: Please do.

13 MS. O'SULLIVAN: Roberto Ansag, W. E. Darling,
14 Debra Laisure, George Sawaya, Pete Burghardt, William
15 Dunn, Neal Schobert, Peter Screneck, William Thiel, John
16 Kintz and Toni Touart. The remainder will be presented
17 by video conference.

18 CHAIRMAN CLARK: Ms. O'Sullivan, if you could
19 give me that list, I would appreciate it. I didn't get
20 all the names.

21 MS. O'SULLIVAN: Be happy to.

22 COMMISSIONER KIESLING: I have a question.
23 When you say they're going to stip those, they don't
24 have prefiled testimony?

25 MS. O'SULLIVAN: The Staff DEP witnesses?

1 COMMISSIONER KIESLING: They all do?

2 MS. O'SULLIVAN: Yes, ma'am.

3 COMMISSIONER KIESLING: I thought some of them
4 had just filed a report. Didn't we talk about that?
5 Was that Chris Carter?

6 MS. O'SULLIVAN: That would be the DEP
7 witnesses for Southern States, I believe, which they've
8 subpoenaed. And I think Mr. Carter will be subpoenaed
9 by Mr. Twomey to appear, but he has not prefiled
10 testimony.

11 MR. BECK: Chairman, we had a stipulation of
12 fact I had discussed with Staff that would go to that.
13 I don't think we're at final language yet, but as part
14 of that stipulation, we have a stipulation of fact that
15 would accompany it.

16 CHAIRMAN CLARK: Mr. Twomey?

17 MR. TWOMEY: I was just going to say, I'm --
18 pardon me. I've had some difficulty getting a hold of
19 Mr. Carter and am still working on that. But the
20 intention is that if I finally do get him, it will be --
21 I've spoken to his office, he will be at the same time
22 as the DEP witnesses in Jacksonville by television.

23 CHAIRMAN CLARK: Okay. All right.

24 MS. CAPELESS: Chairman Clark, one other
25 reminder is that Dr. Whitcomb needs to testify by

1 Saturday. He's not available after Saturday.

2 CHAIRMAN CLARK: Okay, well, then perhaps
3 tomorrow we should take up Beecher, then Whitcomb.

4 MR. FEIL: That's fine.

5 CHAIRMAN CLARK: You probably need to remind
6 me of that tomorrow.

7 All right. With that, Mr. Ludsen.

8 MR. FEIL: Mr. Ludsen, have you been sworn?

9 WITNESS LUDSEN: Yes.

10 FORREST L. LUDSEN

11 was called as a witness on behalf of Southern States
12 Utilities, Inc., and having been duly sworn, testified
13 as follows:

14 DIRECT EXAMINATION

15 BY MR. FEIL:

16 Q Would you state your name and business address
17 for the record, please?

18 A Forrest Ludsen, 1000 Color Place, Apopka
19 Florida 32703.

20 Q Are you the same Forrest Ludsen for whom
21 prefiled direct testimony was filed in this case?

22 A Yes, I am.

23 Q Do you have any changes or corrections to the
24 prefiled direct testimony?

25 A Yes, I do.

1 Q Could you please state them?

2 A Yes. Page 14, Line 17, the first number,
3 32.79 should be 32.77. Line 18, the number 38.09 should
4 be 37.57.

5 Page 16, Line 9, the number 11.36 should be
6 11.32. Line 16, the number 689 should be 672. Line 17,
7 the number 32 should be 49. Line 18, the number 493
8 should be 599.

9 Page 25, Line 22, the number 183,825 should be
10 193,341.

11 Q Could you repeat that, please?

12 A 193,341. Page 26, Line 1, the number 299,684
13 should be 224,667. Line 2, the number 488,330 should be
14 292,280, and the word "surcharges" that follows that
15 should be "rebates." That's all.

16 Q Thank you. With those corrections, if I asked
17 you the same questions in your prefiled direct testimony
18 today, would your answers to them be the same?

19 A Yes.

20 MR. FEIL: Madam Chairman, I ask that
21 Mr. Ludsen's prefiled direct testimony be inserted in
22 the record as though read with those corrections.

23 CHAIRMAN CLARK: The prefiled direct testimony
24 of Forrest Ludsen will be inserted in the record as
25 though read.

1 Q (By Mr. Feil) Do you have a summary of your
2 testimony?

3 A Yes, I do.

4 Q Excuse me, Mr. Ludsen, did you have exhibits
5 attached to your prefiled direct as well?

6 A Yes, I had five exhibits attached to my direct
7 testimony.

8 MR. FEIL: Madam Chairman, I would request
9 that Mr. Ludsen's exhibits attached to his prefiled
10 direct testimony receive the next exhibit number for
11 identification.

12 CHAIRMAN CLARK: Mr. Feil, would you give me
13 those exhibit numbers? I don't seem to have my copies
14 here.

15 Q (By Mr. Feil) Could you read them please,
16 Mr. Ludsen, your prefiled direct exhibits? (Pause)

17 COMMISSIONER DEASON: Isn't it just FLL-1
18 through 5?

19 MR. FEIL: Yes, sir.

20 CHAIRMAN CLARK: FLL-1 through 5 will be
21 marked as Exhibit 127.

22 (Exhibit No. 127 marked for identification.)
23
24
25

1 **Q. WHAT IS YOUR NAME AND BUSINESS ADDRESS?**

2 A. My name is Forrest L. Ludsen and my business address is 1000 Color
3 Place, Apopka, Florida 32703.

4 **Q. WHAT IS YOUR POSITION WITH SOUTHERN STATES**
5 **UTILITIES, INC.?**

6 A. My position is Vice President in charge of Finance and Administration for
7 Southern States Utilities, Inc. ("Southern States").

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

10 A. I am a graduate of the University of Minnesota where I received a
11 Bachelor of Arts degree in Business and Economics. Prior to holding my
12 current position with Southern States, I was employed by the Minnesota
13 Power & Light Company ("Minnesota Power") from 1969 until 1989. I
14 began my career in Minnesota Power's accounting department and
15 subsequently worked for 16 years in the rates department, ultimately as its
16 manager. As manager of the rates department, I was responsible for
17 revenue requirement determinations and the filing and administration of
18 rate case applications. While with Minnesota Power I directly oversaw the
19 preparation and filing of over a dozen major rate cases.

20 **Q. WHAT ARE YOUR PRESENT DUTIES AS VICE PRESIDENT IN**
21 **CHARGE OF FINANCE AND ADMINISTRATION?**

22 A. Generally, I am responsible for all matters relating to rates, accounting,

1 human resources and administration.

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

4 A. Yes, I have testified before the Florida Public Service Commission on
5 behalf of Southern States, Deltona Utilities, Inc. and United Florida
6 Utilities Corporation in Docket No. 900329-WS. I have also testified on
7 behalf of Lehigh Utilities, Inc. in Docket No. 911188-WS and Southern
8 States in Docket Nos. 920199-WS, 920655-WS and 930880-WS. I also
9 have testified numerous times on behalf of Minnesota Power before the
10 Minnesota Public Service Commission and the Federal Energy Regulatory
11 Commission.

12 **Q. WHAT TEST YEARS HAS SOUTHERN STATES PROPOSED IN**
13 **THIS FILING?**

14 A. Southern States has used an historic year for the twelve months ended
15 December 31, 1994 for the base period. For interim rate purposes,
16 Southern States has proposed the use of the twelve months ending
17 December 31, 1995. For purposes of determining final rates, Southern
18 States has used the twelve months ending December 31, 1996.

19 **Q. WHY HAS SOUTHERN STATES CHOSEN THESE PERIODS?**

20 A. As the Commission is aware, rates are to be established on a prospective
21 or "forward looking" basis. For this reason, the Florida Legislature permits
22 the Commission to establish interim rates based on a projected test year

1 and permits the Commission to set final rates using a test year ending no
2 more than 24 months after the end of the historic period. In Southern
3 States' experience, the rate case process is an eighteen month process until
4 final rates are implemented. This time frame includes compilation of data,
5 completion of the minimum filing requirements (MFRs), and the discovery,
6 hearing and post-hearing process (including reconsideration requests). As
7 a result of this lengthy process, unless the Company is permitted to recover
8 rates based on a projected year ending at least eighteen months after the
9 rate process is initiated, the Company will remain perpetually behind the
10 eight ball of regulatory lag.

11 For instance, in Docket No. 920655-WS (the most recent Marco
12 Island rate application), Southern States filed a rate application using a
13 projected year ending April 30, 1993. Southern States' MFRs were
14 accepted by the Commission on September 9, 1992, but a final order was
15 not issued until July 23, 1993 (Order No. PSC-93-1070-FOF-WS).
16 Commission reconsideration of this order was requested by Public Counsel.
17 Public Counsel's reconsideration request was not disposed of by
18 Commission order until December 3, 1993 (Order No. PSC-93-1740-FOF-
19 WS). Therefore, from the time the MFRs were accepted until the
20 reconsideration request was decided 14 months later, Southern States did
21 not have authority to charge final rates unhampered by refund provisions
22 or the uncertainties of reconsideration requests. By the time a final order

1 was issued authorizing Southern States to charge rates with no strings
2 attached, the projected year upon which the rates were premised already
3 had expired. Southern States had a similar experience in Docket No.
4 911188-WS (the most recent rate application for our Lehigh service area).
5 As a result of these experiences, Southern States has requested that the
6 Commission establish final rates for the projected test year ending
7 December 31, 1996 in the hope that this test year will not be an historic
8 year before final rates are authorized in this proceeding.

9 The need for rate relief based on the 1996 projected test year is
10 made more critical for Southern States due to the ever increasing number
11 of laws, rules and standards being promulgated with which we must
12 comply. These laws, rules and standards increase our investment
13 requirements and increase operating costs. Southern States will have
14 placed approximately \$97 million of plant in service during the period
15 1992 through 1996 or an average of approximately \$20 million annually.
16 The need to set rates on a prospective, projected basis takes on even
17 greater significance during periods such as these in the water and
18 wastewater industries.

19 More specifically, the 1996 plant in service investment we have
20 included in this proceeding is approximately \$17 million. If these
21 significant investments are not included in this rate proceeding, the
22 likelihood of back-to-back rate applications is magnified. The likelihood

1 of such a filing also is demonstrated by the fact that if Southern States
2 were to use the projected year ending December 31, 1995, our revenue
3 requirements would be reduced dramatically since not only the \$17 million
4 invested in plant in service in 1996 would be excluded, but also the rate
5 base recovery of the \$27 million put into service in 1995 would be
6 dramatically reduced by the application of the 13 month average rate base
7 balance required under the Commission's rules. The revenue requirement
8 impact of this exclusion could be expected to be several million dollars.
9 Of course, while reductions in this magnitude may appear advantageous to
10 our customers, in reality they are not. As I previously indicated,
11 regulatory lag already is a significant problem, particularly in rising cost
12 industries like the water and sewer industries. Our Company's lenders and
13 equity providers are aware of the regulatory lag problem as well as the fact
14 that the industries in which we operate are rising cost industries. If
15 Southern States is not permitted to recover rates on a projected basis in the
16 manner we propose, lenders will consider their investment in SSU more
17 risky and reflect this increased risk in higher capital costs. Also, as I
18 indicated previously, permitting Southern States to use a 1996 projected
19 year should reduce the likelihood of back-to-back rate filings significantly.
20 It is likely that a second filing on the heels of this one would necessitate
21 another approximately one million dollars in rate case expense.

22 Given these facts and experiences, it is apparent that the

1 establishment of rates, interim or final, on an historic basis is insufficient
2 to permit a utility a reasonable opportunity to recover its authorized rate
3 of return.

4 **Q. COULD YOU PLEASE DESCRIBE THE RATE STRUCTURE THAT**
5 **THE COMPANY IS PROPOSING IN THIS PROCEEDING?**

6 A. Yes. Southern States is proposing a rate structure that creates two service
7 classifications for residential water users. One class of residential
8 customers is comprised of customers served by "conventional" water
9 facilities. The second class of residential customers is comprised of
10 customers served by "reverse osmosis" water facilities. All residential
11 wastewater customers are included in one service classification.

12 **Q. COULD YOU EXPLAIN THE DISTINCTION BETWEEN**
13 **CONVENTIONAL TREATMENT AND REVERSE OSMOSIS**
14 **TREATMENT WATER FACILITIES WHICH YOU HAVE USED**
15 **TO CREATE THESE SERVICE CLASSIFICATIONS?**

16 A. While SSU witnesses Hartman, Denny and Terrero can best describe these
17 classifications what they boil down to is that conventional treatment
18 facilities are facilities which are capable of treating fresh water supplies so
19 as to meet applicable laws and standards. Reverse osmosis facilities are
20 required to take brackish water supplies and bring them into compliance
21 with these laws and standards. The service areas which receive service
22 from reverse osmosis facilities include Marco Island and Burnt Store.

1 These two service areas comprise the reverse osmosis treatment service
2 classification. All other water service areas are included in the
3 conventional treatment service classification.

4 **Q. DOES SOUTHERN STATES BELIEVE THAT A UNIFORM RATE**
5 **STRUCTURE WITHIN SERVICE CLASSIFICATIONS WILL**
6 **PROVIDE BENEFITS TO THE COMPANY AND ITS**
7 **CUSTOMERS?**

8 A. Yes. Southern States has provided the Commission with evidence of both
9 the long and short term, universal benefits of uniform rates for Southern
10 States' customers in several dockets now. The potential for new laws,
11 regulations, standards or adverse geographical and environmental hazards
12 to our customers is real. New laws, regulations, standards or adverse
13 events could result in the doubling or tripling of an individual facility's
14 rates, on a pseudo stand alone basis. Uniform rates would make it highly
15 unlikely that such rate shock would ever occur. In short, uniform rates are
16 an effective insurance policy against rate shock.

17 The short and long term advantages of uniform rates are as follows:

18 Short Run

19 1. Lower rates for utility's customers.

20 The average costs of operations and major plant capital
21 expenditures are spread over the entire body of utility customers
22 rather than over the customer base served by one particular facility.

2. Insulation of Customers from rate shock.

Major capital investments to meet increased environmental standards or to replace obsolete existing plant may result in dramatic increases in revenue requirements. Customers served by one facility could experience an immediate doubling, tripling or even higher increase of rates. Averaging rates of multiple facilities allows a given increase to be smaller on a per customer basis. Investments are made in individual facilities at varying times, therefore averaging of rates benefits all customers over time as different facilities require major capital investments.

3. Lower rate case expense.

Allowing all facilities to be combined for ratemaking purposes results in lower total rate case expense. These avoided expenses benefit the customers served by all facilities. Southern States has demonstrated its ability to reduce rate case expenses by consolidating service areas into one filing.

4. Ease of understanding by customers.

Customers question why facilities located near each other, or within the same county, have different rates. A uniform structure eliminates this confusion.

Long Run

5. Administrative efficiencies and economies of scale in accounting,

1 and operations and maintenance.

2 All administrative functions of the individual service areas can be
3 consolidated in one location, with one set of records (billing,
4 maintenance, etc.) rather than separate books and records
5 maintained for each individual facility with separate billing. These
6 efficiencies translate into cost savings for the utility and ultimately
7 its customers.

8 6. Reduce frequency and cost of rate case filings.

9 Averaging rates over the entire rate base and customer base of the
10 utility allows the utility to offset revenue deficiencies experienced
11 in one service area with revenues experienced in other service
12 areas, thus minimizing or eliminating the need for filing rate cases
13 on a frequent basis. Customers benefit by maintaining their
14 existing rate level for a longer period of time.

15 7. Access to capital.

16 Uniform rates allow the utility to minimize the operating risk
17 across all systems. Reduced risk and stabilized revenue flows
18 make the utility a viable candidate for participating in higher end
19 capital markets.

20 We believe that the existence of these advantages provide overwhelming
21 evidence in support of the Commission's past uniform rate decisions and
22 in support of the approval of SSU's rate structure proposal in this

1 proceeding.

2 **Q. DO YOU HAVE ANY ADDITIONAL REMARKS IN SUPPORT OF**
3 **THE PROPOSED RATE STRUCTURE?**

4 A. Yes. Uniform rates represent the culmination of a succession of steps
5 toward the consolidation of Southern States into one utility. Uniform rates
6 are a common sense reaction to the alternative -- \$60, \$80 and even \$100
7 monthly charges for water -- which would have resulted for many service
8 areas primarily due to new, more stringent and more strictly enforced laws
9 and standards designed to protect the environment and the public health
10 and safety. In contrast, as a large, consolidated, professionally managed
11 and operated utility, Southern States has been able to keep the cost of
12 serving our customers as low as possible -- by capitalizing on economies
13 of scale, by participating in rulemaking proceedings by environmental
14 regulators to prevent the passage of rules which would dramatically
15 increase the cost of public water supplies, by accessing capital markets
16 heretofore inaccessible, and any number of other methods available to
17 Southern States as a result of our size and staffing with utility
18 professionals. CIAC contributions are only one of the hundreds of
19 elements which comprise Southern States' revenue requirement. CIAC
20 should not be viewed in a vacuum. Rather, the many long and short term
21 benefits I and other witnesses for Southern States have described must be
22 considered in determining fair and reasonable rates for all of our

1 customers. After due consideration of the whole picture, we believe
2 uniform rates are fair and reasonable to our customers.

3 Also, as the Commission may recall, in the Commission's uniform
4 rate investigation docket Southern States presented two ratemaking experts
5 with nation-wide experience who confirmed that the uniform rate structure
6 or "single tariff pricing" provides benefits to the utility and its customers.
7 In addition, at least 20 states have approved single tariff pricing for
8 regulated water utilities and at least 19 Florida counties charge uniform
9 rates to their water and wastewater customers despite the fact that the
10 customers are served by facilities which are not interconnected by pipes
11 in the ground.

12 **Q. DO YOU BELIEVE THAT THE WAY IN WHICH**
13 **SOUTHERN STATES CURRENTLY CONDUCTS UTILITY**
14 **OPERATIONS PROVIDES FURTHER SUPPORT FOR A**
15 **UNIFORM RATE STRUCTURE BY SERVICE**
16 **CLASSIFICATION?**

17 **A.** Yes. Attached as Exhibit 127 (FLL-1) is a demonstration of the
18 wagon wheel analogy which Southern States has drawn to our
19 method of operating our utility. As demonstrated by this exhibit,
20 the interrelationship between Southern States' land and facilities
21 statewide are managerial, operational and administrative. The
22 recently acquired Lakeside, Spring Gardens and Valencia Terrace

1 service areas already have been incorporated into the SSU system.
2 The Buenaventura Lakes service area will be incorporated into the
3 system if and when the acquisition is approved by the Commission
4 and will receive all of the interrelationships which currently exist
5 between SSU's facilities and land statewide. Various witnesses for
6 Southern States will discuss these interrelationships in further
7 detail.

8 **Q. DID SOUTHERN STATES CONSIDER CONTRIBUTIONS IN AID**
9 **OF CONSTRUCTION WHEN MAKING ITS RATE STRUCTURE**
10 **PROPOSAL?**

11 A. Yes. We have filed requests for uniform service availability charges for
12 all of our customers. Thus, going forward, all customers within a
13 particular service classification who connect to our facilities anywhere in
14 Florida will pay the same charges. We believe uniform service availability
15 charges are consistent with the establishment of uniform rates and the
16 recognition that Southern States is one utility. It is beyond dispute that
17 even after new service availability charges are authorized by the
18 Commission, it takes years for the new charges to have any impact of note
19 particularly now when the Company is required to make significant capital
20 investments due to environmental mandates. Also, whether or not the
21 charges have any recognizable impact at all will depend upon a variety of
22 factors which include customer growth experience, additional investments

1 in utility facilities, future changes in laws, rules or standards which might
2 impact capital needs, economic conditions and possibly other factors.

3 The Company considered proposing adjustments to service
4 availability charges for each facility. However, as I just noted, treating the
5 facilities separately appears to be inconsistent with the uniform treatment
6 of facilities we are advocating in this proceeding. Also, although much
7 has been said in the past regarding differences in customer contribution
8 levels between different service areas, it must be remembered that the
9 range of contributions paid by customers within service areas can vary in
10 a similar manner and we cannot fix the past. Second, although customers
11 in certain service areas may have made little or no contributions in the
12 past, it should be remembered that there may be good reason for this
13 result, that is, if the level of contributions is too high, the owner of the
14 facilities will have no investment in the facilities, no rate base upon which
15 to earn a return, any increase in operating expenses will result in losses for
16 the owner -- all of which will discourage proper operation of the facilities.
17 Finally, as demonstrated in Docket No. 930880-WS, it is not unique for
18 customers served by non-interconnected facilities to be charged a uniform
19 rate despite the fact that the individual customers may have paid
20 contributions ranging from \$0 to \$2,000. Hernando County, which charges
21 uniform water and wastewater rates to customers served by non-
22 interconnected facilities owned and operated by the Hernando County

1 Utilities Department, has collected contributions ranging from \$0 to
 2 \$2,000. This fact was admitted by the Hernando County Utilities Director
 3 in Docket No. 930880-WS.

4 For all of these reasons, we believe the establishment of uniform
 5 service availability charges to be assessed to Southern States' customers
 6 statewide is the most reasonable and proper means of calculating these
 7 charges.

8 **Q. WHAT ARE THE SERVICE AVAILABILITY CHARGES WHICH**
 9 **SOUTHERN STATES IS PROPOSING IN THIS PROCEEDING?**

10 A. Volume VIII of the minimum filing requirements ("MFRs") identifies the
 11 service availability charges we are requesting for the various service
 12 classifications: Conventional water treatment: \$750; Reverse Osmosis
 13 water treatment: \$1,500; wastewater service: \$1,500.

14 **Q. HOW DID SOUTHERN STATES ARRIVE AT THESE CHARGES?**

15 A. First, we calculated the percentage of contributions to total plant in service
 16 for the projected test year ending December 31, 1996. We determined that
 17 ~~32.79%~~ ^{32.77%} of our conventional water plant in service, 10.8% of our reverse
 18 osmosis water plant in service and ~~38.09%~~ ^{37.57%} of our wastewater plant in
 19 service as of December 31, 1996 would be contributed. Due to the
 20 significant plant in service additions since rates last were established
 21 through December 31, 1996, these contribution levels will not satisfy
 22 Commission Rule 25-30.580 which requires that a minimum of plant in

1 service attributable to water transmission and distribution and sewage
2 collection lines be contributed. Therefore, the service availability charges
3 must be increased.

4 Second, we performed a survey of service availability charges being
5 assessed by other county, city, cooperative and investor-owned utilities
6 operating in 46 counties in Florida as of December 31, 1994. Our survey
7 requested that these utilities identify their service availability charges
8 which were broken down into the categories of meter installation fees,
9 service installation fees, line extension fees and plant capacity/impact fees.
10 The result of this survey revealed average cumulative service availability
11 charges of \$752 for water service and \$1,491 for wastewater service.
12 Summary results of our survey are provided in Exhibit 127 (FLL-2). A
13 copy of the entire survey is provided in Volume VIII, Book 1. Based on
14 the survey results, we determined that our proposed service availability
15 charges were consistent with the average charges being assessed by
16 utilities statewide.

17 Third, we analyzed our survey results to identify the service
18 availability charges assessed by the utilities, public or private, providing
19 service in proximity to our service areas -- our competitors. We
20 established our charges in an attempt to keep Southern States' charges
21 competitive with these utilities.

22 Fourth, we determined that our charges must begin at a level which

1 not only is competitive from the start but which also would remain
2 competitive when the accumulation of funds prudently invested ("AFPI")
3 charges were added.

4 Fifth, we determined the minimum and maximum level of
5 cumulative service availability charges necessary to comply with the
6 Commission's rule.

7 Sixth, we analyzed all of the above information and determined that
8 at the proposed charges, 56% of the facilities currently serving the
9 conventional water treatment class, ^{11.32%}~~11.36%~~ of the facilities currently
10 serving the reverse osmosis water treatment class and 43% of the facilities
11 currently serving the wastewater class would be contributed at build out.
12 These proposed charges each would satisfy the Commission's rule.

13 Seventh, we determined that the minimum service availability
14 charge necessary to comply with the minimum level under the
15 Commission's rule for the conventional water treatment class would be
16 ^{672.}~~\$689.~~ For the reverse osmosis treatment class, the minimum charge to
17 comply would be ^{\$49.}~~\$32.~~ For the wastewater class, the minimum would be
18 ^{599.}~~\$493.~~ Exhibit 27 (FLL-3) provides the minimum and maximum charges
19 to comply with the Commission's rule; SSU's present charges; as well as
20 stand-alone charges and proposed uniform charges for service availability
21 for conventional water treatment, reverse osmosis water treatment and
22 wastewater service.

1 Finally, we determined that the creation of separate service
2 availability charges for each service area so as to comply with even the
3 minimum contribution level established in Rule 25-30.580 would result in
4 widely divergent rates ranging from \$0 (for several service areas) to
5 \$260,636 (for the Holiday Heights service area) for residential
6 conventional water treatment, for example. We also determined that some
7 of the service area specific rates would render Southern States
8 uncompetitive with competing utilities in proximity to our service areas.
9 Southern States must remain competitive with these utilities to foster
10 growth in our service areas, thus contributing to the efficiencies and
11 economies of scale which would permit our water and wastewater service
12 rates to remain as low as possible. Therefore, we concluded that the
13 charges which I just identified were reasonable and prudent to propose to
14 the Commission.

15 **Q. IS SSU REQUESTING AUTHORITY TO COLLECT AN**
16 **ALLOWANCE FOR FUNDS PRUDENTLY INVESTED?**

17 **A. Yes.** Volume VII of the MFRs provides the data and requested allowance
18 for funds prudently invested or "AFPI" charges being requested by SSU.
19 With the following three exceptions, the calculation of the proposed
20 charges was purely mechanical in nature. First, SSU proposes to cap the
21 AFPI charges for any service area at an amount equal to the applicable
22 SAC charge. Thus, the AFPI charge for conventional water would be

1 capped at \$750, the maximum AFPI for reverse osmosis water would be
2 \$1,500 and \$1,500 would be the maximum AFPI charge for wastewater.
3 This cap is proposed in an attempt to maintain total charges for customers
4 connecting to SSU's facilities for the first time which are at least
5 somewhat competitive with the charges assessed by neighboring utilities.
6 The alternative if no cap were applied -- AFPI charges totalling many
7 thousands of dollars -- would thwart growth, would never be collected and
8 would not serve any good to SSU , our shareholders or our customers.

9 The second exception to the purely mechanical application of the
10 AFPI charge, and the cap, was SSU's decision to apply the cap to AFPI
11 charges even where the application of the cap served to reduce the
12 previously existing AFPI charge. There were only three instances of this
13 type: for the Chuluota, Florida Central Commerce Park and Marco Island
14 wastewater service areas. SSU believes that the cap previously discussed
15 is reasonable and necessary to assist growth and we did not believe these
16 two limited instances where the cap was lower than the existing charge
17 required deviation from the theoretical basis for applying the cap.

18 Third, we compared the product of multiplying the existing AFPI
19 charges by the ERCs which remained at the time the existing charges were
20 set against the product reached when a newly calculated AFPI charge was
21 multiplied by the remaining ERCs at this time. Subject to the cap
22 discussed above, we left the existing AFPI charges in place where the total

1 revenue collected under the existing charge was greater than the revenue
2 which could be expected if new AFPI charges were implemented.

3 **Q. IS THE COMPANY'S PROPOSED RATE STRUCTURE A**
4 **CONSERVATION RATE STRUCTURE?**

5 A. Yes. As Southern States' witness John Whitcomb will testify, the water
6 rate structure we are proposing is a conservation rate structure which meets
7 the criteria established for the Southwest Florida Water Management
8 District ("SWFWMD") in a 1993 study by Brown and Caldwell, which Mr.
9 Whitcomb refers to as the "Conservation Rate Structure Study." As
10 Southern States has indicated since the Commission approved the uniform
11 rate structure for 90 of our water service areas in Docket No. 920199-WS,
12 the uniform rate structure approved in that docket was a conservation rate
13 under the Conservation Rate Structure Study. Mr. Whitcomb will describe
14 the conservation aspects of the Company's proposed rate structure in
15 detail.

16 **Q. HAS THE COMPANY PERFORMED AN ANALYSIS OF THE**
17 **PROJECTED IMPACT THAT THE CONSERVATION RATE**
18 **STRUCTURE WILL HAVE ON CONSUMPTION?**

19 A. Yes. Mr. Whitcomb has provided this information based upon an
20 Elasticity Study and associated models created for SWFWMD.

21 **Q. HAS THE COMPANY MADE ANY OTHER ADJUSTMENTS TO**
22 **CONSUMPTION FOR PURPOSES OF CALCULATING RATES IN**

1 **THIS PROCEEDING?**

2 A. Yes. As SSU witness Carlyn Kowalsky will testify, the Company has had
3 an award winning water conservation program in place for several years.
4 To date, and in addition to the water conservation impacts of the uniform
5 rate structure in effect since September 1993, our efforts have been
6 primarily in the area of customer education concerning water conservation
7 and water conserving techniques. Our efforts have included videos,
8 brochures, newsletters, newspaper advertisements, sponsoring the 4-H
9 organization in its xeriscaping promotional program, Small Change Theater
10 group presentations to elementary school children, SSU employee
11 presentations to customer groups, homeowners' associations, business
12 associations and the like. In this proceeding, Southern States is requesting
13 that the Commission approve certain additions to our conservation
14 program. Our expanded conservation program is expected to achieve
15 water conservation in the service areas with the highest historical
16 consumption levels. Ms. Kowalsky projects that there will be a reduction
17 in consumption as a result of this expanded program. We have made this
18 adjustment to consumption in the MFRs. Also, SSU has reduced 1996
19 water consumption to reflect the conversion of certain water customers to
20 effluent reuse for irrigation.

21 **Q. IS SSU PROPOSING ANY OTHER INNOVATIONS IN THIS**
22 **PROCEEDING TO THE WAY RATES PREVIOUSLY HAVE BEEN**

1 **SET FOR SSU?**

2 A. Yes. As Dr. John Whitcomb confirms in his testimony, SSU faces an
3 inordinate level of financial and business risk as compared to water
4 utilities operating in other parts of the country due to circumstances
5 beyond SSU's control, such as weather. Dr. Roger Morin also confirms
6 the higher level of risk which investors perceive in the Florida water
7 industry in general and SSU, specifically, as compared to water utilities in
8 other parts of the country and electric and gas utilities everywhere. The
9 testimony of these two experts has served merely to confirm what we at
10 SSU have known to be true based upon our experience at SSU. We have
11 reacted to these adverse circumstances by proposing a revenue adjustment
12 mechanism which we have referred to as a weather normalization clause
13 or "WNC" for the Commission's consideration in this proceeding.

14 **Q. COULD YOU PROVIDE A STEP BY STEP DESCRIPTION OF THE**
15 **MECHANICS OF THE WEATHER NORMALIZATION CLAUSE?**

16 A. Yes. Exhibit 127 (FLL-4) contains copies of the proposed monthly
17 worksheets which demonstrate the mechanics of the WNC for the proposed
18 conventional and reverse osmosis treatment classes. The WNC is designed
19 to provide monthly adjustments in the gallonage charge to reflect
20 deviations from the target consumption levels per bill to be established in
21 this proceeding. In other words, the basis for any WNC revenue
22 adjustment is the monthly deviation of actual consumption per bill to the

1 projected test year consumption per bill ordered in our rate case and upon
2 which rates are set. The methodology is similar to the monthly
3 adjustments under gas adjustment clauses used by local distribution
4 companies in the gas industry which use as a basis the price per dekatherm
5 (dth) of gas purchased from suppliers at the time rates are established.
6 There are ten steps in computing the monthly WNC adjustment. The steps
7 include the following:

8 Step One: Calculate the deviation between the actual monthly
9 consumption per bill and the test year approved target consumption per bill
10 (Line 15).

11 Step Two: Multiply the deviation in gallons per bill indicated in Step One
12 by the number of bills (Line 20).

13 Step Three: Multiply the number of gallons calculated in Step Two by the
14 Commission approved gallonage charge to determine the monthly WNC
15 revenue rebate or surcharge amount (Line 22).

16 Step Four: Calculate the true up adjustment to reflect any deviation
17 between the prior WNC revenue adjustment amount billed versus collected
18 (Line 27).

19 Step Five: Add the true up revenue amount to the monthly WNC revenue
20 rebate or surcharge calculated in Step Three (Line 31).

21 Step Six: Add the WNC revenue amount calculated in Step Five to the
22 accumulated WNC balance (Line 30) which has resulted from prior WNC

1 calculations to obtain the new accumulated WNC balance.

2 Step Seven: Divide the new accumulated WNC balance by 12 (Line 32).

3 One twelfth of the accumulated balance will be the WNC revenue to be
4 billed in the next billing period. The remaining revenue will constitute the
5 accumulated WNC revenue balance to be used in the next month's WNC
6 revenue calculation (Line 33).

7 Step Eight: Multiply the consumption per bill targeted for the month in
8 which the adjustment is to be billed (two months hence) (Line 39) by the
9 number of bills issued in the current month (Line 40) to determine the
10 targeted consumption in the month to be billed.

11 Step Nine: Divide the WNC monthly revenue adjustment (Line 38) by the
12 targeted consumption in gallons calculated in Step Eight. The product of
13 this division is the WNC adjustment to the gallonage charge for the month
14 to be billed.

15 Step Ten: Apply the WNC adjusted gallonage charge to the consumption
16 in the month to be billed and begin at Step One again.

17 **Q. COULD YOU EXPLAIN WHY THERE IS AN ACCUMULATED**
18 **WNC BALANCE, AS DESCRIBED IN STEP SIX, AND WHY THE**
19 **BALANCE IS DIVIDED BY 12 TO DETERMINE THE WNC**
20 **REVENUE TO BE COLLECTED IN ANY GIVEN MONTH?**

21 **A.** We determined that the monthly WNC rebate or surcharge should not
22 adjust for the entire revenue deviation experienced each month since to do

1 so could result in wide fluctuations in the gallonage charge from month to
2 month. Therefore, we analyzed mechanisms to spread back WNC revenue
3 adjustments over 2 month, 6 month and 12 month periods. Exhibit 121
4 (FLL-5) provides demonstrations of the WNC for the conventional and
5 reverse osmosis classes in 1992, 1993 and 1994 using 2, 6 and 12 month
6 spread back periods applied to the base of the consumption per bill
7 determined in Docket No. 920199-WS. Reference to Line 42 of the
8 conventional water treatment schedules in the exhibit indicates that under
9 a 12 month spread back, the monthly WNC adjustment fluctuated during
10 the period 1992 to 1994 between a \$.09 rebate and a \$.01 surcharge.
11 Under a 6 month spread back over the same period, the monthly WNC
12 adjustment fluctuated between a \$.16 rebate and a \$.07 surcharge. Under
13 a 2 month spread back, the monthly WNC adjustment fluctuated between
14 a \$.33 rebate and a \$.19 surcharge. It is clear that the longer spread back
15 period minimizes the volatility in the gallonage charge adjustment from
16 month to month. This finding is confirmed by performing the same review
17 of the monthly fluctuation in the WNC adjustment over the same period
18 for the reverse osmosis class. Since SSU wished to moderate the volatility
19 of the adjustment in the monthly gallonage charge, we determined that the
20 use of a 12 month spread back is most reasonable.

21 **Q. IS THERE ANYTHING ELSE ABOUT THE WNC ADJUSTMENT**
22 **THAT SSU IS PROPOSING WHICH THE COMMISSION SHOULD**

1 **KNOW ABOUT?**

2 A. Yes. As indicated in Step Four of the WNC process I just described and
3 assuming an ongoing WNC mechanism is in place, it should be understood
4 that the WNC revenue adjustment calculated for any given month will not
5 actually be reflected in customer bills until two months later. In other
6 words, there is a two month lag between the calculation of the revenue
7 adjustment calculated for, say, January, and the time the revenue
8 adjustment is converted to an adjustment in the gallonage charge on the
9 customer's March bill. There also is an additional two month lag between
10 the time the WNC adjustment is billed -- March -- and the reconciliation
11 or "true up" of the billed adjustment with amounts actually collected,
12 which reconciliation would occur in May. Therefore, each month a "true
13 up" of billing and collections will be performed to get the pot right.

14 **Q. COULD YOU FURTHER DESCRIBE WHAT YOU INTEND TO**
15 **SHOW BY EXHIBIT 127 (FLL-5)?**

16 A. Yes. As I described earlier, Exhibit 127 (FLL-5) confirms that there is
17 less volatility in the monthly gallonage charge if a twelve month spread
18 back is used. Another purpose of this exhibit is to give the Commission
19 a demonstration of how the WNC will work by using the consumption per
20 bill determined in Docket No. 920199-WS and applying the WNC to the
21 years 1992, 1993 and 1994. A review of this exhibit reveals that the
22 conventional treatment class would have received rebates of ^{173,341}~~\$183,825~~ and

1 ^{224,667}
 ~~\$299,684~~ in 1992 and 1993, respectively, and in 1994, the Company would
2 ^{292,280 rebates}
 have received ~~\$488,330~~ in ~~surcharges~~ under the twelve month spread back
3 mechanism.

4 **Q. WOULD YOU CHARACTERIZE THIS LEVEL OF ADJUSTMENT**
5 **ANNUALLY AS SIGNIFICANT?**

6 A. Yes. Although the amount of annual adjustment may not appear
7 significant in and of itself in a given year, Dr. Roger A. Morin confirms
8 that the mere existence of the WNC adjustment serves to reduce SSU's
9 cost of equity in the magnitude of 25 basis points. Similar cost reductions
10 can be expected from debt providers given the beneficial impact which the
11 existence of this adjustment should have on the perceived level of risk
12 associated with SSU's operations. Also, it must be remembered that the
13 operation of the WNC adjustment will be most critical during periods
14 when consumption deviates significantly from the consumption
15 experienced in the base year. According to Dr. Whitcomb, water utilities
16 operating in Florida probably are exposed to higher risk of significant
17 deviations than utilities in any other state.

18 **Q. COULD IT BE SAID THAT THE WNC ADJUSTMENT PROMOTES**
19 **HIGHER LEVELS OF WATER CONSUMPTION SINCE IT**
20 **REDUCES THE GALLONAGE CHARGE WHEN CUSTOMERS**
21 **USE MORE THAN THE PROJECTED AMOUNT OF WATER?**

22 A. We do not believe that such an assertion would be accurate. We do not

1 believe that individual customers will intentionally consume more water
2 in Month 1 in the hope that all other customers will do the same so as to
3 result in a slightly reduced gallonage charge several months later. First,
4 the customers acting this way would end up paying the higher gallonage
5 charge in Month 1 for the water consumed. Second, if other customers do
6 not also consume water at levels above the projected amount, no reduction
7 to the gallonage charge will materialize. Third, it would be inappropriate
8 to assume that all customers will adjust their consumption habits so as to
9 achieve slightly lower gallonage charges in the future. Instead, we believe
10 that our customers are reasonable and either do now or will soon
11 understand that adjusting water use habits to achieve conservation is a
12 must. With this understanding, it is interesting to note that a customer
13 who consumed more water in Month 1 to achieve a reduced gallonage
14 charge in a subsequent month would not see a decrease in the gallonage
15 charge proportional to such customer's increased usage. This is because
16 the amount of the gallonage charge reduction will be determined company-
17 wide and thus the reduced charge will be provided to all customers not just
18 the excessive user. In this way, excessive consumption by customers
19 acting in this fashion will provide a double benefit to customers who are
20 using less water by reducing the unit price they are paying for the
21 decreased volume of water they are using.

22 **Q. IF CUSTOMERS REACT TO THE CONSERVATION MESSAGE BY**

1 **REDUCING CONSUMPTION IN AMOUNTS WHICH EXCEED DR.**
2 **WHITCOMB'S ELASTICITY ADJUSTMENT, THEY WILL PAY**
3 **HIGHER GALLONAGE CHARGES AS A RESULT OF THE WNC**
4 **ADJUSTMENT. IS THIS EQUITABLE?**

5 A. We anticipate some customer confusion as a result of the fact that the
6 WNC adjustment will adjust the gallonage charge upward where customers
7 react positively to the conservation message. However, it must be
8 remembered that the alternative to water conservation is increased charges
9 associated with water plant expansions, wellfield relocations -- as is
10 possible in Volusia County -- and, potentially, the construction of costly
11 reverse osmosis facilities. When these alternatives are considered, the
12 benefits of conserving water are more clear.

13 **Q. DR. WHITCOMB SUGGESTS THAT THE IMPLEMENTATION OF**
14 **A WNC ADJUSTMENT WILL SIMPLIFY THE REGULATORY**
15 **PROCESS, REDUCE REGULATORY COST AND DRAMATICALLY**
16 **INCREASE UTILITY EFFORTS TO PROMOTE WATER**
17 **CONSERVATION. DO YOU AGREE?**

18 A. Yes. In addition to the other benefits I previously discussed, the
19 implementation of the WNC adjustment should simplify the regulatory
20 process by removing the necessity of aggressively litigating the appropriate
21 consumption level to use for rate-setting purposes. This process
22 simplification results in rate case cost reduction since less time will be

1 spent on this issue going forward. Also, any impediment to the promotion
2 of water conservation, conscious or otherwise, would be eliminated for any
3 utility authorized to implement a WNC adjustment.

4 **Q. DO YOU HAVE ANY COMMENTS CONCERNING THE USED**
5 **AND USEFUL METHODOLOGIES USED BY SOUTHERN STATES**
6 **IN THIS PROCEEDING?**

7 A. Southern States has not adjusted the used and useful levels for facilities to
8 a level below the level set forth in the prior Commission order establishing
9 the used and useful level of such facilities -- absent some modification by
10 Southern States of the capacity of the particular facility. A utility must
11 make determinations of the capacity of facilities at the time they are
12 designed and certainly no later than the time that they are constructed.
13 The prudence of that capacity determination and associated cost must be
14 measured by the information and alternatives available to the utility at the
15 time the determination is made. Once the utility's capacity determination
16 is determined to have been prudent, as recognized by the Commission
17 including the associated investment in the determination of revenue
18 requirements in the past, the utility should not be exposed to the
19 uncertainty of its ability to continue to recover its investment for reasons
20 beyond the utility's control, i.e., higher than normal rainfall, customer
21 conservation efforts. For these reasons, we do not believe it would be
22 proper to deny Southern States recovery of its investment in facilities

1 previously determined to have been used and useful where no capacity
2 modifications, i.e., expanded plant, have been made.

3 Southern States also has not imputed CIAC against the
4 margin reserves we have requested for the 1996 test year used and
5 useful calculations. There are two primary reasons for not
6 imputing CIAC against the margin reserve. First, in the past, the
7 Commission has permitted a margin reserve, imputed CIAC against
8 the margin reserve and stopped there. The result has been that
9 Southern States has suffered from the imputation of cash which it
10 does not have, and may never obtain from customers. If a CIAC
11 imputation were to be made, we believe a corresponding imputation
12 of cash would have to be made to the balance sheet and that the
13 cash imputation must be included in the calculation of the
14 Company's working capital. This third step is necessary to
15 recognize that if CIAC is actually paid to SSU, we then can invest
16 that money and earn a market return on it. If CIAC merely is
17 imputed and no corresponding adjustment is made to cash on the
18 balance sheet, then Southern States is penalized.

19 Second, by imputing CIAC against the margin reserve, the
20 Commission places the risk that connections will occur on Southern
21 States and our shareholders. Since the portion of plant assumed
22 contributed by this imputation is not included in AFPI, if the

connections do not occur, Southern States never will be able to recover its investment (or a return thereon) in the facilities associated with the imputed CIAC. Again, this acts as a penalty against the Company. Southern States, like any electric or other utility, has a continuing obligation to be able to serve existing as well as new customers in our service territories. This continuing obligation relates both to an ability to provide additional volumes of water or wastewater service required by existing customers as well as to provide service required by new customers. This obligation to serve is part of what is recognized in the margin reserve. The obligation to be able to provide peak levels of service upon customer demand exists regardless of whether customers, new or existing, ever require such service. Yet, by imputing CIAC, the Commission assumes that the margin reserve applies only to new customers and, more importantly, that all of the new customers will have connected to our facilities on Day 1 and will have already provided SSU cash CIAC on that day. Obviously, neither of these assumptions are valid.

Another factor which should be recognized in the margin reserve is that it is impossible to construct facilities in customer by customer increments such that the facilities are only capable of providing service to the customers actually connected at a given

1 point in time. Indeed, in addition to being prohibitively expensive,
2 engineering design practices and DEP rules would prohibit such a
3 practice. While these facts are considered part of the economies of
4 scale discussed by Southern States' engineering witnesses, these
5 facts also confirm the inequity of imputing CIAC in a manner
6 which assumes that actual connections will not only occur but will
7 occur immediately.

8 Moreover, since the obligation to provide service is a
9 continuing one, the capacity used to serve every new actual
10 connection must be replaced with additional capacity to not only
11 serve future customers but to meet the potential additional
12 consumption needs of existing customers. For all of these reasons,
13 an imputation of CIAC is not proper, particularly without an
14 adjustment to cash on the balance sheet and inclusion of such cash
15 in the working capital calculations. SSU witness Hugh Gower, the
16 former southeastern area director for Arthur Andersen & Co.'s
17 Utilities and Telecommunications Division, provides further support
18 for the Company's position that CIAC should not be imputed
19 against the margin reserve.

20 **Q. ARE YOU SPONSORING THE SCHEDULES B-10 IN THE MFRS**
21 **REGARDING RATE CASE EXPENSE?**

22 **A. Yes. The B-10 schedules indicate our estimated rate case expense of**

1 \$995,152. This projected expense compares favorably to the \$1,302,191
2 of rate case expense approved in the Commission's final order in Docket
3 No. 920199-WS, particularly since this proceeding includes 141 service
4 areas versus the 127 service areas included in Docket No. 920199-WS. In
5 short, we are projecting a decrease in rate case expense from
6 approximately \$10,253 per service area in Docket No. 920199-WS to
7 \$7,058 per service area in this proceeding or an approximately 31%
8 reduction in rate case expense per service area. Of course, it was our
9 intent to reduce expenses wherever possible, including the use of in-house
10 expertise instead of consultants or other experts wherever possible.
11 However, we determined that the interests of the Commission, our
12 Company and our customers best would be served by our securing the
13 services of outside experts in cost of capital, rate design and rate
14 engineering issues, which we believe will be among the most controversial
15 issues in the proceeding as well as on only a few other issues.

16 **Q. DOES THAT CONCLUDE YOUR DIRECT TESTIMONY?**

17 **A. Yes, it does.**

1 Q (By Mr. Feil) Mr. Ludsen, you said you had a
2 summary of your prefiled direct?

3 A Yes, I do.

4 Q Could you please read it?

5 A Yes. My direct testimony addresses the
6 Company's proposed final rate structure, which consists
7 of a uniform rate for conventional or fresh water
8 treatment, a uniform rate for reverse osmosis, brackish
9 water treatment and a uniform rate for wastewater
10 treatment.

11 SSU is also proposing uniform rates for our
12 service availability charges. The proposed service
13 availability rates consist of a uniform \$750 charge for
14 conventional water treatment, a uniform \$1500 for
15 reverse osmosis treatment, and a uniform \$1500 charge
16 for wastewater treatment. The service availability
17 charges are based primarily on market rates as
18 determined from a survey of Florida utilities.

19 SSU is also proposing a conservation rate as
20 defined by the Southwest Florida Water Management
21 District which includes 40 percent of our costs in the
22 base facility charge and 60 percent of costs in the
23 gallonage charge, as supported by Dr. John Whitcomb and
24 the Florida Water Management District representatives.

25 Finally, SSU is proposing a weather

1 normalization clause which reduces the risk to both the
2 customer and the Company associated with changes in
3 consumption due to factors such as weather, elasticity
4 from rate changes and conservation.

5 We believe the weather normalization clause
6 would help promote conservation efforts by utilities by
7 reducing the risk associated with the loss of revenues
8 due to consumption reductions. It would also eliminate
9 the need to enter into costly rate fines as the only
10 means to adjust rates to reflect changes in
11 consumption.

12 From 1991 through 1994 our average consumption
13 per bill for residential customers dropped from 9,226
14 gallons to 8,393 gallons, or approximately a 10 percent
15 reduction in consumption.

16 This reduction in consumption resulted in a
17 considerable loss of revenues from these customers and
18 was caused in large part because price elasticity was
19 not factored into the final rate design in our previous
20 Uniform and Marco rate cases. We had proposed in these
21 rate cases recovery of approximately 55 percent of our
22 cost through the base facility charge. However, rates
23 were ordered that recovered only 33 percent of our cost
24 in the base charge in the Uniform rate case and 20
25 percent of our costs in the base charge in the Marco

1 rate case.

2 Dr. Whitcomb estimated the revenue loss due to
3 improper rate design in previous cases to be about
4 \$865,000 in 1992, \$1.3 million in 1993 and \$1.5 million
5 in 1994. This means of our 18.1 million requested
6 increase, at least 1.5 million, or approximately
7 8 percent of the increase, is due to improper rate
8 design occurring in previous filings.

9 SSU stresses the importance of approving a
10 proper rate design which recognizes the impacts of price
11 elasticity and of approving SSU's proposed weather
12 normalization clause which adjusts for variances in
13 consumption to help stabilize SSU revenues and rates
14 charged to our customers.

15 Q Does that conclude your summary?

16 A Yes.

17 Q I tender the witness for cross.

18 CHAIRMAN CLARK: Mr. Beck.

19 MR. BECK: Thank you.

20 CROSS-EXAMINATION

21 BY MR. BECK:

22 Q Good afternoon, Mr. Ludsen.

23 A Good afternoon.

24 Q You're sponsoring rate case expense in this
25 proceeding; are you not?

1 A Yes, I am.

2 Q It's not only the rate case expense associated
3 with this rate case, but also with other proceedings as
4 well; is it not?

5 A That's correct.

6 Q And one of those proceedings is the uniform
7 rate investigation?

8 A Yes.

9 Q Could you tell us when that investigation took
10 place?

11 A It took place in the 19 -- in 1994, I believe.

12 Q And the Company did not expense any of your
13 expenses associated with that docket as they were
14 incurred, did it?

15 A That's correct.

16 Q And you didn't begin amortizing any of those
17 expenses back when the proceeding occurred either, did
18 you?

19 A No.

20 Q You're proposing to begin amortization of
21 those expenses in 1996; is that right?

22 A We've included them in the rate case expense
23 associated along with this docket and would propose that
24 we amortize those expenses over four years along with
25 the rate case expense associated with this docket.

1 MR. BECK: Could I have an exhibit marked for
2 identification, please?

3 CHAIRMAN CLARK: The next exhibit number is
4 128.

5 (Exhibit No. 128 marked for identification.)

6 MR. BECK: I'm sorry, Chairman Clark, I missed
7 the number for the exhibit.

8 CHAIRMAN CLARK: 128.

9 Q (By Mr. Beck) Mr. Ludsen, do you have Exhibit
10 128 in front of you?

11 A Yes, I do.

12 Q I've tried to number the pages up in the upper
13 right-hand corner. You're the sponsor of these
14 documents; are you not?

15 A Yes.

16 Q Could you turn to Page 2?

17 A Page -- pardon?

18 Q 2. And, again, when I refer to pages, I'm
19 going to refer to the upper right-hand corner, in a
20 circle.

21 On Page 2 there's a list of a charge of
22 \$20,160 plus travel of \$707 for Jade Tech,
23 Incorporated.

24 A Yes.

25 Q It says, "Rate structure programming required

1 for discovery requests." Could you explain what kind of
2 programming was necessary for discovery requests in that
3 docket?

4 A We had various interrogatory requests related
5 to various types of rate structures. We needed
6 additional help with the programming related to
7 developing those structures. The individual that works
8 for Jade Tech is a SAS programmer. Our rate program is
9 in SAS. And he helped develop the programs necessary to
10 develop the rate structure requested in that proceeding.

11 Q Was the programming used only for that
12 proceeding or has it had any benefit to the Company
13 subsequent to the proceeding?

14 A I presume it's had some benefit in this case
15 also. I mean it involved rate structure. So we've also
16 developed rate structure in this case too. So --

17 Q Does it have any benefit outside of rate
18 proceedings?

19 A No.

20 Q What -- could you explain a little what it
21 did?

22 A Primarily what we did was enhanced the program
23 with respect to the use of the development of the
24 modified standalone rate structure.

25 Q Would you turn to Page 3, please. In the top

1 grouping there's a number of charges to Hancock
2 Information Group, Incorporated.

3 A Yes.

4 Q Totaling \$34,358. Could you explain what
5 those charges are for?

6 A SSU retained a telemarketing group to call
7 various service areas and notify them of the -- inform
8 them of the uniform rates and the -- or the rates that
9 were at issue in that case, and also to inform them of
10 the customer service hearings which were going to be
11 held.

12 Q Were these charges required by the Public
13 Service Commission?

14 A They weren't required, but we felt that it was
15 very important that customers be informed of these
16 hearings and also of the exposure that they might have
17 with respect to the various rate design alternatives
18 that could be considered in that proceeding.

19 Q So these are expenses that Southern States
20 elected to incur?

21 A That's correct.

22 Q Could you turn to Page 4, please? At the top
23 there's some charges for Image Marketing Associates,
24 public relations retainer. Could you explain how those
25 charges were necessary and reasonable for the

1 proceeding?

2 A I'm not sure what those charges related to
3 specifically.

4 Q You would agree, generally, that public
5 relations retainers would not be a proper charge for
6 rate case expense; would you not?

7 A No, I wouldn't.

8 Q Why?

9 A Because I think that that was a generic
10 proceeding related to uniform -- whether uniform rates
11 were appropriate for the Company, and we felt that it
12 was important that customers be aware of the exposure
13 that they might have as a result of either not having
14 uniform rates or of having uniform rates, and we felt it
15 was necessary to inform the customers. I don't think
16 they're appropriate. I think that it benefited the case
17 because we've got -- we feel we've got a broader input
18 into that case and the customer hearings that were held
19 in that case.

20 Q Mr. Ludsen, I'm not asking you about sending a
21 notice to the customers, I'm asking about a public
22 relations retainer. Why would a public relations
23 retainer be required, reasonable and necessary?

24 A Well, I think -- you can direct this question
25 to Ms. Ida Roberts when she testifies. She knows

1 specifically what this group did, but the name Image
2 Marketing may not represent exactly what that -- what it
3 would appear, as far as what they did for us. I don't
4 think that they were trying to enhance SSU's image.
5 What they were trying to do is inform customers, through
6 brochures and so on, of the issues involved in that rate
7 case.

8 Q You cited the vendor's name, which is Image
9 Marketing Associates, but the description of what they
10 did is public relations retainer; is it not?

11 A That's what it says.

12 Q Could you go down, lower down the page under
13 the Messer, Vickers charges, about six lines up or so,
14 there's one for SSU-legislative for \$2,795. Could you
15 tell us what that is and why that's a reasonable and
16 necessary expense that should be incurred by or charged
17 to customers?

18 A I cannot tell you what that is. I can get the
19 information on that.

20 Q You would agree in general, though, that
21 legislative expenses shouldn't be charged to customers
22 as part of rate case expense; would you not?

23 A Yes.

24 Q Could you turn to the next page, Page 5,
25 please? You have a book, about one third of the way

1 down, from the American Waterworks Association, at a
2 charge of \$468. Why is that a rate case expense?

3 A I'm not sure what the book was used for.

4 Q Okay. Let's go down --

5 A It may not be a rate case expense, but it may
6 be a legitimate expense.

7 Q Go down a little further to Multi-Media
8 Marketing where there's a charge for videotapes of
9 \$657. Would you explain what that is and why that's a
10 reasonable and necessary expense for customers to be
11 charged?

12 A I don't recall exactly what those tapes were
13 used for.

14 Q On the next page, Page 6, you have a charge to
15 Nite-Owl Security Company for uniformed security. What
16 was that for?

17 A I believe those were for some of the customer
18 meetings that were held by SSU.

19 Q Why was uniformed security necessary?

20 A For the same reason that security is provided
21 at customer service hearings before the FPSC.

22 Q And that reason is what?

23 A In case any customers get out of hand, there's
24 somebody there to control customers.

25 Q Go to Page 9, please. About a third of the

1 way down there's a charge from Cellular One, a \$413
2 charge charged to rate case expense for a cellular
3 telephone. Tell us why that's a rate case charge?

4 A I can't answer that.

5 Q On the next page, Page 10, you have a charge
6 that totals near the top, for open houses, of
7 \$1,573.99. What are the open houses?

8 A Those are meetings we had with customers to
9 notify customers of the hearings and to discuss any
10 questions they may have about the issues related to
11 those hearings.

12 Q Am I correct that those are not the public
13 hearings that the Commission had in the case?

14 A No.

15 Q These are the meetings that you simply held
16 with customers?

17 A Right.

18 Q And you believe that that should be charged to
19 the general body of all ratepayers?

20 A Yes. I believe it was a benefit to the case.

21 Q And you believe that's a reasonable and
22 necessary expense for all customers to pay?

23 A Well, I think it's -- it was beneficial to the
24 case and I think that that case in itself was beneficial
25 to all customers. And it was initiated by the FPSC, the

1 Commission.

2 Q I'm sorry. But nobody required you to have
3 those meetings that were just the Company and those
4 customers that you invited present, did they?

5 A They weren't required, no.

6 Q Could you turn to Page 11, please. On Page 11
7 there's an invoice from Holiday Coach Lines of Orlando
8 totaling \$4,225 for charter bus services. Could you
9 explain what those charges are?

10 A We offered to customers transportation if they
11 needed -- if they lived away from the hearing sites, the
12 customer service hearing sites, we offered them
13 transportation. Many of those hearings were conducted
14 in the evenings and people did not want to drive. So if
15 they requested transportation, we provided it, if they
16 had enough people that were going.

17 Q Now, am I correct that nobody required you to
18 lease buses to take customers to service hearings; is
19 that right?

20 A No, but again, I think it was beneficial that
21 people were able to go to those hearings and participate
22 in those hearings.

23 Q How did you determine which customers you
24 would make buses available for?

25 A Any -- basically any customer group that was

1 not located at the site where the hearing was being
2 conducted is my understanding.

3 Q Did you offer these services to customers who
4 were opposed to uniform rates?

5 A Yes.

6 Q Which customers were those that you offered
7 those services to?

8 A I can't answer that question, but I mean, some
9 customers were pro uniform rates, some weren't. But the
10 idea was the customers got to those meetings so they
11 could express their opinion.

12 Q There's a notation to the Leesburg/Ocala for
13 March 24th that says, "Cancel on Site." Could you tell
14 us what that -- or why it says, "Cancel on Site"?

15 A No, I can't.

16 Q Do you know whether that bus charge was
17 actually ever incurred? In other words, was a bus
18 actually used to transport customers, if you know?

19 A I can't recollect. I don't recollect.

20 Q Could you turn to the next page, please. This
21 is an example of some of the ads, or an ad that you took
22 out; is that right?

23 A It appears to be, yes.

24 Q And do you propose to charge the expenses of
25 your ads to the general body of ratepayers?

1 A That's what we're proposing. We've included
2 them in the cost.

3 Q The same would be true on the next few pages.
4 These are more examples, on Page 13 and 14, for example,
5 of ads you took out?

6 A Yes.

7 Q And you would agree that those are advocacy
8 ads that you've placed in the papers; would you not?

9 A They support uniform rates.

10 Q Yes. And would you agree that you put them in
11 there as part of advocating your position in the case?

12 A They were partially that and partially to
13 notify customers of the hearings. And if customers read
14 them that didn't advocate uniform rates, they can go
15 just as well as customers that don't advocate uniform
16 rates.

17 Q Now, these notices are not the type that were
18 approved by Commission Staff for general publication,
19 are they?

20 A No.

21 Q These are ones you elected to put in the
22 papers?

23 A That's correct.

24 Q And on Page 19, is that a bill for these type
25 of ads that we've just been discussing?

1 A I would have to review that bill to verify
2 that it's specifically for those ads.

3 Q Turn to Page 22, please. This is a charge
4 from Central Florida Mail Service for mailing, labeling,
5 sorting, about 50,000 uniform rate brochures. Do you
6 know if those were required notices by the Commission or
7 pieces of advocacy by Southern States?

8 A I'm not certain.

9 Q How about on Page 24, from Progressive
10 Communications, Incorporated, charges of \$8,357.29 for
11 something called water rates insert?

12 A Yes.

13 Q What was that for?

14 A I'm not certain what the insert was.

15 Q Would you agree it was not a required notice
16 by the Commission?

17 A I would suspect that it probably isn't.

18 Q And on the next page, from the same company,
19 there's a charge for something called "You Decide Your
20 Rates - Stuffer" and there's a charge for \$7,321.

21 A Yes.

22 Q Would you agree, again, that that's not a
23 notice required by the Commission?

24 A Yes.

25 Q On Page 28. This is a request for postage to

1 mail 60,000 brochures to customers. Do you know whether
2 that's a required notice by the Commission?

3 A This is \$5,000? Is that --

4 Q Right, for postage, and refers to mailing
5 60,000 brochures to customers.

6 A Those would not be required by the Commission,
7 but again, I think they served to benefit those hearings
8 by notifying customers and getting information out to
9 the customers about the hearings and about the issues
10 that were going to be addressed at those hearings.

11 (Transcript continues in sequence in
12 Volume 14.)

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DOCKET 950495-WS
 EXHIBIT 116
 CASE NO. 96-04227

SOUTHERN STATES UTILITIES, INC.

Plant Additions by Service Type - FPSC Regulated Plants

Service Type	Actual		Budget		Total	
	1985-91 (Non-Uniform)	1992-94	1995	1996		
Water	501,570	25,356,661	17,862,105	12,119,786	55,840,122	57.5%
Wastewater	14,362	21,661,614	6,201,437	2,679,559	30,556,973	31.5%
Subtotal	515,932	47,018,275	24,063,543	14,799,345	86,397,095	
General Plant	42,776	5,852,521	2,952,282	1,911,275	10,758,854	11.1%
TOTAL	558,708	52,870,796	27,015,825	16,710,620	97,155,948	

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET
 NO. 950495 EXHIBIT NO. 116
 COMPANY/ SSU/ Westrick
 WITNESS: 4/29/96
 DATE: 4/29/96

DOCUMENT NUMBER-DATE

06020 JUN 28 88

FPSC-RECORDS/REPORTING

SOUTHERN STATES UTILITIES, INC.

Plant Additions by Priority - FPSC Regulated Plants

Service Type	Actual		Budget		Total	
	1985-91 (Non-Uniform)	1992-94	1995	1996		
<i>1-Safety</i>						
Water	0	249,929	5,168,473	635,939	6,054,341	
Wastewater	0	780,561	317,237	462,764	1,560,563	
General Plant	0	191,200	99,678	1,358,190	1,649,068	
	0	1,221,690	5,585,389	2,456,893	9,263,972	9.5%
<i>2-Regulatory Mandate</i>						
Water	0	10,831,171	4,415,654	2,425,637	17,672,462	
Wastewater	0	11,146,229	3,518,866	532,287	15,197,383	
General Plant	0	579,198	55,306	0	634,504	
	0	22,556,599	7,989,826	2,957,924	33,504,349	34.5%
<i>3-Growth</i>						
Water	501,570	10,090,397	5,082,211	6,004,204	21,678,382	
Wastewater	14,362	6,484,211	1,756,822	1,201,259	9,456,654	
General Plant	42,776	1,472,780	1,772,047	15,000	3,302,603	
	558,708	18,047,388	8,611,080	7,220,464	34,437,639	35.4%
<i>4-Quality of Service</i>						
Water	0	3,636,998	3,063,010	3,054,005	9,754,014	
Wastewater	0	732,839	470,771	465,399	1,669,009	
General Plant	0	491,586	768,181	529,550	1,789,318	
	0	4,861,424	4,301,963	4,048,954	13,212,341	13.6%
<i>5-General Improvement</i>						
Water	0	548,166	132,757	0	680,923	
Wastewater	0	2,517,774	137,741	17,850	2,673,365	
General Plant	0	3,117,756	257,070	8,535	3,383,361	
	0	6,183,696	527,568	26,385	6,737,648	6.9%
TOTAL	558,708	52,870,796	27,015,825	16,710,620	97,155,948	

<u>Service Area</u>	<u>Total Number of Customers (W/WW)</u>	<u>Total Plant In Service Additions</u>
Amelia Island	3,212	\$ 1,719,797
Beacon Hills	6,356	\$ 3,610,960
Citrus Springs	2,609	\$ 2,463,317
Deep Creek	6,441	\$ 851,247
Deltona Lakes	28,630	\$11,755,631
Lehigh	16,262	\$11,470,621
Marco Island	8,081	\$24,429,920
Marion Oaks	4,168	\$ 2,909,064
Sugar Mill Woods	5,170	\$ 2,401,633
University Shores	<u>7,527</u>	<u>\$ 1,960,160</u>
	88,456	\$63,572,350

Total Customers (W/WW) Included in Filing: 133,681

Total W/WW Plant In Service Additions (excluding general plant) For All Service Areas: \$86,397,095

Percentage of Total Customers Living in Ten Largest Service Areas: 66.18%

Percentage of Total W/WW Plant In Service (excluding general plant) Invested in Plant Serving Ten Largest Service Areas: 73.58%

SCHEDULE OF 1996
AVERAGE NUMBER OF CUSTOMERS
BY SERVICE AREA

501 CUSTOMERS AND UP

	Service Area	Water	Wastewater	Total
1.	Deltona	23911	4719	28630
2.	Buenaventura Lakes	9176	7360	16536
3.	Lehigh	9079	7183	16262
4.	Marco Island	6144	1937	8081
5.	University Shores	3890	3637	7527
6.	Deep Creek	3182	3259	6441
7.	Beacon Hills	3178	3178	6356
8.	Sugarmill Woods	2622	2548	5170
9.	Marion Oaks	2797	1371	4168
10.	Amelia Island	1757	1455	3212
11.	Citrus Springs	1917	692	2609
12.	Woodmere	1189	1180	2369
13.	Palm Terrace	1193	1035	2228
14.	Silver Lake Estates/Western Shores	1449	0	1449
15.	Burnt Store	706	641	1347
16.	Sugar Mill	638	634	1272
17.	Apple Valley	983	167	1150
18.	Keystone Heights	1004	0	1004
19.	Zephyr Shores	484	482	966
20.	Pine Ridge	938	0	938
21.	Chuluota	684	136	820
22.	Leilani Heights	396	391	787
23.	Valencia Terrace	365	366	731
24.	Meredith Manor	651	29	680
25.	Citrus Park	366	272	638
26.	Sunny Hills	437	179	616

	Service Area	Water	Wastewater	Total
27.	Marco Shores	308	265	573
28.	Tropical Park	548	0	548
29.	Point O' Woods	361	147	508

101 TO 500 CUSTOMERS

	Service Area	Water	Wastewater	Total
1.	Leisure Lakes (Covered Bridge)	243	230	473
2.	Enterprise Utility Corp.	244	136	380
3.	River Park	359	0	359
4.	Fisherman's Haven	144	144	288
5.	Tropical Isles	0	284	284
6.	Lake Harriet Estates	284	0	284
7.	Spring Gardens	134	134	268
8.	Apache Shores	152	112	264
9.	Intercession City	258	0	258
10.	Interlachen Lakes/Park Manor	250	0	250
11.	Druid Hills	249	0	249
12.	Imperial Mobile Terrace	241	0	241
13.	Salt Springs	119	114	233
14.	Jungle Den	113	117	230
15.	Venetian Village	140	89	229
16.	Pine Ridge Estates	218	0	218
17.	Palm Port	106	106	212
18.	Fox Run	107	104	211
19.	Palm Valley	210	0	210
20.	Oakwood	209	0	209
21.	Holiday Haven	111	92	203
22.	Fern Park	182	0	182
23.	East Lake Harris Estates	176	0	176

	Service Area	Water	Wastewater	Total
24.	Hermits Cove	174	0	174
25.	Pomona Park	173	0	173
26.	Piney Woods	168	0	168
27.	Keystone Club Estates	162	0	162
28.	Postmaster Village	160	0	160
29.	Carlton Village	148	0	148
30.	Oak Forest	147	0	147
31.	Welaka/Saratoga Harbour	139	0	139
32.	Westmont	139	0	139
33.	Picciola Island	134	0	134
34.	Rosemont/Rolling Green	129	0	129
35.	Daetwyler Shores	125	0	125
36.	Fern Terrace	125	0	125
37.	Skycrest	115	0	115
38.	Grand Terrace	111	0	111
39.	Golden Terrace	108	0	108
40.	River Grove	105	0	105
41.	Windsong	105	0	105

1 TO 100 CUSTOMERS

	Service Area	Water	Wastewater	Total
1.	Lake Ajay Estates	100	0	100
2.	Hobby Hills	96	0	96
3.	Geneva Lake Estates	93	0	93
4.	Remington Forest	87	0	87
5.	Lake Conway Park	86	0	86
6.	Lakeside	86	0	86
7.	St. Johns Highlands	84	0	84
8.	Crystal River Highlands	80	0	80

	Service Area	Water	Wastewater	Total
9.	Palisades Country Club	80	0	80
10.	Bay Lake Estates	74	0	74
11.	Morningview	37	36	73
12.	Beechers Point	47	16	63
13.	Lake Brantley	67	0	67
14.	Harmony Homes	63	0	63
15.	Kingswood	62	0	62
16.	Dol Ray Manor	61	0	61
17.	Palms Mobile Home Park	58	0	58
18.	Silver Lake Oaks	29	27	56
19.	Holiday Heights	53	0	53
20.	Florida Central Commerce Park	0	45	45
21.	South Forty	0	38	38
22.	Fountains	34	0	34
23.	Park Manor	0	30	30
24.	Wootens	25	0	25
25.	Sunshine Parkway	13	10	23
26.	Friendly Center	21	0	21
27.	Quail Ridge	18	0	18
28.	Lakeview Villas	12	0	12
29.	Gospel Island Estates	8	0	8
30.	Stone Mountain	8	0	8
31.	Samira Villas	2	0	2

Southern States Utilities, Inc.

Plant Book Detail Summary (projects over \$100,000)

(FPSC Regulated Water and Wastewater Plant Additions)

EXHIBIT (JDW-4)

PAGE 1 OF 9

Year	Project Number	Description	Project Cost
<i>Amelia Island</i>			
1995	94CN035	WWTP RERATING/EXPANSION	403,693
1995	95CN700	SUMMER BEACH EFF LINE	106,163
		Wastewater	509,856
		Total Amelia Island - 2	509,856
<i>Apple Valley</i>			
1993	92CC344	VIRGINIA DRIVE WATER MAIN RELOCATION	161,937
		Water	161,937
		Total Apple Valley - 1	161,937
<i>Beacon Hills</i>			
1994	94CN039	WATER DISTRIBUTION SYSTEM IMPROVEMENTS	174,495
1994	93CN059	COBBLESTONE WTP GENERATOR	158,575
1995	94CN040	WTP EXPANSION & IMPROVE	796,393
1995	93CN056	COBBLESTONE WELL #2	203,513
1995	93CN064	COBBLESTONE CHEMICAL FEED	182,078
1995	94CN037	DUVAL COUNTY UTILITY RELO	121,498
		Water	1,636,551
1993	91CN010	WASTEWATER COLLECTION SYSTEM IMPROVEMENTS	178,931
1995	93CN061	WW COLL SYS IMPROVE	283,785
1996	92CN305	WWTP OUTFALL	232,554
		Wastewater	695,270
		Total Beacon Hills - 9	2,331,821
<i>Burnt Store</i>			
1994	89CS046	R.O. WTP	1,642,006
1995	95CS703	INJECTION WELL PHASE II	1,419,341
1996	95CSggg	RO WTP IMPRV - PHASE III	472,244
		Water	3,533,592
1993	92CS143	LIFTSTATION #6-22 & FORCE MAIN	233,362
		Wastewater	233,362
		Total Burnt Store - 4	3,766,954

Southern States Utilities, Inc.

Plant Book Detail Summary (projects over \$100,000)

(FPSC Regulated Water and Wastewater Plant Additions)

EXHIBIT (JDW-4)

PAGE 2 OF 9

Year	Project Number	Description	Project Cost
<i>Carlton Village</i>			
1995	94CC017	HYDRO TANK & NEW WELL PHASE I	117,469
1995	94CC018	DISTRIBUTION SYS UPGRADE	106,909
1996	94CC017	HYDRO TANK & NEW WELL PHASE II	123,881
		Water	348,258
Total Carlton Village - 3			348,258
<i>Chuluota</i>			
1996	94CC020	DISTRIBUTION SYSTEM UPGRD	425,433
1996	94CC021	WATER TREATMENT PLT #2	368,189
		Water	793,622
1995	94CC019	COLLECTION SYSTEM UPGRADE PHASE I	202,138
1996	94CC019	COLLECTION SYSTEM UPGRADE PHASE II	126,680
		Wastewater	328,818
Total Chuluota - 4			1,122,440
<i>Citrus Springs</i>			
1993	93CW287	LINE EXTENSIONS - WATER	177,939
1994	94CW067	LINE EXTENSIONS - WATER	289,879
1995	95CW726	LINE EXTENSIONS - WATER	207,712
1996	95CWzzz	0.5 GST/HIGH SERV PUMP	715,903
1996	96CWxxx	LINE EXTENSIONS - WATER	183,275
		Water	1,574,709
1994	93CW665	WWTP UPGRADE	127,634
		Wastewater	127,634
Total Citrus Springs - 6			1,702,344
<i>Deep Creek</i>			
1995	94CC050	LIFT STATION IMPROVEMENTS	274,604
		Wastewater	274,604
Total Deep Creek - 1			274,604

Southern States Utilities, Inc.

Plant Book Detail Summary (projects over \$100,000)

(FPSC Regulated Water and Wastewater Plant Additions)

EXHIBIT

(JDW-4)

PAGE 3 OF 9

Year	Project Number	Description	Project Cost
Deltona Lakes			
1993	89CN078	WELL # 33	467,357
1994	93CN099	WELL #34	260,889
1994	93CN098	WELL #35	252,078
1994	94ZZ777	METERS & METER INSTALLATIONS	193,497
1994	93CN097	DOT & COUNTY ROADWAY IMP/UTILITY RELOC	145,258
1995	93CN660	WELLINGTON WTP EXPANSION	1,365,786
1995	93CN661	AGATHA/SAXON WTP IMPRV	284,873
1995	93CN659	SAGAMORE DR WTP DIST SYS	232,790
1996	95CCIII	COURTLAND BLVD GST	369,014
1996	94CN043	LOMBARDY DR WTP IMPRV	190,139
1996	95CCKKK	DISTRIBUTION SYSTEM UPGRD	148,435
1996	96RO060	METERS	143,009
1996	96RO059	MISCELLANEOUS EQUIPMENT	109,446
1996	96RO058	SERVICES	102,149
Water			4,264,721
1993	90CN035	0.5 MGD WWTP EXPANSION	2,399,423
1993	91CN368	FLOW EQUALIZATION FACILITY & IMPROVEMENTS	501,060
1993	91CN369	WASTEWATER SYSTEM COLLECTION	383,259
1994	93CN100	WWTP SUBSTANDARD HOLDING FACILITIES	1,311,707
1995	94CN046	FP&L EASEMENT EFF IRG SYS	726,332
1995	94CN341	DHCC - EFF DISP IMPROVE	330,625
Wastewater			5,652,406
Total Deltona Lakes - 20			9,917,127
East Lake Harris Estates			
1995	94CC022	DISTRIBUTION SYS UPGRADE	262,782
1995	94CC023	PLANT IMPROVEMENTS	226,744
Water			489,526
Total East Lake Harris Estates - 2			489,526
Fern Park			
1996	94CC024	DISTRIBUTION SYSTEM UPGRD	217,097
Water			217,097
Total Fern Park - 1			217,097
Fisherman's Haven			
1993	88CC004	REHAB OF DRAINFIELD	170,532
Wastewater			170,532
Total Fisherman's Haven - 2			170,532

Southern States Utilities, Inc.

Plant Book Detail Summary (projects over \$100,000)

(FPSC Regulated Water and Wastewater Plant Additions)

EXHIBIT

(JDW-4)

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Year	Project Number	Description	Project Cost
<i>Fox Run</i>			
1993	90CC183	WATER TREATMENT PLANT	323,698
		Water	323,698
1993	91CC022	EFFLUENT DISPOSAL SYSTEM IMPROVEMENTS	160,436
		Wastewater	160,436
		Total Fox Run - 2	484,135
<i>Holiday Haven</i>			
1994	89CC007	WWTP MODIFICATIONS & IMPROVEMENTS	600,162
		Wastewater	600,162
		Total Holiday Haven - 1	600,162
<i>Imperial Mobile Terrace</i>			
1996	95CC709	NEW WELL	175,192
		Water	175,192
		Total Imperial Mobile Terrace - 1	175,192
<i>Keystone Heights</i>			
1994	93CN074	WTP IMPROVEMENTS	104,711
		Water	104,711
		Total Keystone Heights - 1	104,711
<i>Lake Brantley</i>			
1995	94CC030	HYDRO TANK AND AERATOR	123,371
		Water	123,371
		Total Lake Brantley - 1	123,371

Southern States Utilities, Inc.

Plant Book Detail Summary (projects over \$100,000)

(FPSC Regulated Water and Wastewater Plant Additions)

EXHIBIT (JDW-4)

PAGE 5 OF 9

Year	Project Number	Description	Project Cost
<i>Lehigh</i>			
1993	CP	TRANSMISSION AND DISTRIBUTION LINES	237,867
1994	CP	TRANSMISSION AND DISTRIBUTION LINES	510,882
1994	92CS161	WATER MAIN EXTENSION	251,056
1995	RA	TRANSMISSION AND DISTRIBUTION LINES	1,602,000
1995	94CS053	WATER MAIN EXTENSIONS	607,940
1995	94CS051	REPLACE ACCELATOR	482,640
1995	94CS433	SITE ACQUISITION	154,043
1996	RA	TRANSMISSION AND DISTRIBUTION LINES	220,000
1996	96RO037	WTP GENERATOR REPLACEMEN	119,000
			<u>Water</u> 4,185,428
1993	88CS009	PLANT EXPANSION - SEWER	1,448,260
1993	CP	COLLECTIONS SEWER - FORCE	341,612
1993	CP	COLLECTIONS SEWER - GRAVITY	250,507
1994	CP	COLLECTIONS SEWER - GRAVITY	495,968
1994	CP	COLLECTIONS SEWER - FORCE	145,231
1994	CP	SERVICES	114,734
1994	CP	STRUCTURES AND IMPROVEMENTS	107,586
1995	RA	COLLECTION LINES	905,000
1995	94CS433	SITE ACQUISITION	260,561
1995	95CS365	LIFT STATION UPGRADES	110,657
1996	94CS052	SEWAGE SYS IMPROVEMENTS	659,759
1996	RA	COLLECTION LINES	451,500
1996	96RO036	LIFT STATION UPGRADES	107,100
			<u>Wastewater</u> 5,398,476
Total Lehigh - 22			<u>9,583,904</u>

Southern States Utilities, Inc.

Plant Book Detail Summary (projects over \$100,000)

(FPSC Regulated Water and Wastewater Plant Additions)

EXHIBIT (JDW-4)

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Year	Project Number	Description	Project Cost
<i>Marco Island</i>			
1992	89CS122	4.0 MGD R.O. PLANT	540,835
1992	90CS050	24" RAW WATER TRANSMISSION LINE (SR 951)	128,568
1993	90CS050	24" RAW WATER TRANSMISSION LINE (SR 951)	179,487
1993	89CS119	24" RAW WATER MAIN	120,269
1994	94ZZ777	MARCO ISLAND WATER SUPPLY	4,400,000
1994	93CS192	16" CONCENTRATE LINE	1,363,276
1994	93CS666	REPIPING FOR SURFACE WATER TREATMENT	295,070
1994	94CS168	WATER METER BY-PASS	291,577
1994	94CS077	METER CHANGE-OUTS	234,645
1995	94CS056	COLLIER CONDEMNATION	4,799,918
1995	94CS054	RO WTP IMPROVEMENTS	257,891
1995	95CS710	ACQUIFER STORAGE RECOVERY	233,269
1996	95CS712	NEW RO WELLS (5)	1,540,535
1996	95CSqqq	RO WTP - 1.0 MGD EXPAN.	1,509,293
1996	95CS711	RAW WATER COLLECTION SYS	624,362
		Water	16,518,996
1992	91CS015	OFF-SITE PERC PONDS	4,333,994
1992	89CS122	DEEP INJECTION WELL	814,575
1993	91CS021	WWTP PRETREATMENT STRUCTURE	426,658
1993	93CS196	CATWALKS	230,416
1993	92CS265	INCREASE AERATION CAPACITY	146,824
1993	89CS122	DEEP INJECTION WELL	135,765
		Wastewater	6,088,232
		Total Marco Island - 21	22,607,229
<i>Marco Shores</i>			
1994	93CS521	E.Q. PIPING & EQUIPMENT	176,386
		Wastewater	176,386
		Total Marco Shores - 3	176,386
<i>Marion Oaks</i>			
1993	93CW287	LINE EXTENSIONS - WATER	450,037
1993	92CW173	LINE EXTENSIONS - WATER	179,699
1994	94CW067	LINE EXTENSIONS - WATER	483,696
1995	95CW726	LINE EXTENSIONS - WATER	389,841
1996	96CWxxx	LINE EXTENSIONS - WATER	343,977
		Water	1,847,251
1995	93CW256	WWTP EXPANSION	559,609
		Wastewater	559,609
		Total Marion Oaks - 6	2,406,860

Southern States Utilities, Inc.

Plant Book Detail Summary (projects over \$100,000)

(FPSC Regulated Water and Wastewater Plant Additions)

EXHIBIT (TDW-4)

PAGE 7 OF 9

Year	Project Number	Description	Project Cost
Meredith Manor			
1996	94CC031	DISTRIBUTION SYSTEM UPGRD	447,757
		Water	447,757
		Total Meredith Manor - 1	447,757
Oak Forest			
1995	93CW662	WTP UPGRADE	125,591
		Water	125,591
		Total Oak Forest - 1	125,591
Palm Valley			
1985-91	PRE92CI	WATER DISTRIBUTIONS SYSTEM IMPROVEMENT	158,076
1985-91	PRE92CI	WATER DISTRIBUTIONS SYSTEM IMPROVEMENT	116,717
1993	91CN014	WATER DISTRIBUTIONS/SYSTEM IMPROVEMENT I	823,467
		Water	1,098,259
		Total Palm Valley - 3	1,098,259
Pine Ridge			
1993	93CW287	LINE EXTENSIONS	398,023
1993	89CW087	WELL #4	262,071
1993	92CW173	LINE EXTENSIONS - WATER	170,366
1993	CP	TRANSMISSION AND DISTRIBUTION LINES	147,120
1994	94CW067	LINE EXTENSIONS - WATER	295,319
1995	95CW726	LINE EXTENSIONS - WATER	296,987
1996	96CWxxx	LINE EXTENSIONS - WATER	262,047
		Water	1,831,933
		Total Pine Ridge - 7	1,831,933
Point O' Woods			
1994	91CW365	WTP IRON FILTERS	456,005
		Water	456,005
1995	94CW062	WWTP IMPROVEMENTS	103,310
		Wastewater	103,310
		Total Point O' Woods - 2	559,315

Southern States Utilities, Inc.

Plant Book Detail Summary (projects over \$100,000)

(FPSC Regulated Water and Wastewater Plant Additions)

EXHIBIT (JDW-4)

PAGE 8 OF 9

Year	Project Number	Description	Project Cost
<i>Postmaster Village</i>			
1995	94CN480	W DIST SYS IMPRV/PHASE I	116,296
		Water	116,296
		Total Postmaster Village - 1	116,296
<i>Salt Springs</i>			
1993	91CW445	WWTP IMPROVEMENTS	118,689
		Wastewater	118,689
		Total Salt Springs - 1	118,689
<i>Silver Lake Est./W. Shores</i>			
1995	94CC032	WTP & DIST. IMPROVEMENT	862,100
		Water	862,100
		Total Silver Lake Est./Western Shores - 1	862,100
<i>Skycrest</i>			
1994	93CC014	WTP IMPROVEMENTS	288,403
		Water	288,403
		Total Skycrest - 1	288,403
<i>Sugar Mill Woods</i>			
1996	95CWeee	0.5 MG GST/HIGH SERV PUMP	715,903
		Water	715,903
1992	CP	COLLECTIONS SEWER - GRAVITY	121,335
1995	93CW255	WWTP IMPROVEMENTS	875,038
		Wastewater	996,373
		Total Sugar Mill Woods - 3	1,712,276
<i>Sunny Hills</i>			
1992	N/A	TRANSMISSION AND DISTRIBUTION MAINS	698,978
		Water	698,978
		Total Sunny Hills - 1	698,978

Southern States Utilities, Inc.

Plant Book Detail Summary (projects over \$100,000)

(FPSC Regulated Water and Wastewater Plant Additions)

EXHIBIT (JDW-4)

PAGE 9 OF 9

Year	Project Number	Description	Project Cost
<i>Sunshine Parkway</i>			
1995	94CC512	WTP IMPROVEMENTS	189,952
		Water	189,952
1993	88CC003	EFFLUENT DISPOSAL SYSTEM & LAND	690,779
		Wastewater	690,779
		Total Sunshine Parkway - 2	880,731
<i>Tropical Park</i>			
1996	93CC038	DISTRIBUTION SYSTEM UPGRD	411,156
		Water	411,156
		Total Tropical Park - 1	411,156
<i>University Shores</i>			
1993	92CC392	ECON TRAIL WATER MAIN EXTENSION	163,883
		Water	163,883
1992	90CC139	FORCE MAIN	121,363
1994	91CC018	WWTP # 2 EXPANSION	372,961
1996	95CC723	SEWER SYSTEM REPLACEMENT	117,892
1996	95CC722	PUMPS AND FORCE MAIN	109,507
		Wastewater	721,723
		Total University Shores - 5	885,606
<i>Zephyr Shores</i>			
1993	91CW214	WWTP IMPROVEMENTS	268,595
		Wastewater	268,595
		Total Zephyr Shores - 1	268,595
		Grand Total Projects over \$100,000 - 141	67,580,129

DOCKET 950495-WIS
EXHIBIT NO. 117
CASE NO. 96-04227

EXHIBIT NO. 117

WITNESS: WESTRICK

DOCKET NO. 950495-WS

**APPLICATION FOR RATE INCREASE BY
SOUTHERN STATES UTILITIES, INC.**

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

DESCRIPTION:

**EXCERPT OF SSU RESPONSE TO FPSC DOCUMENT
REQUEST NO. 60 CONTAINING
DESIGN DOCUMENTATION FOR PARCEL 4
OF LEHIGH LAND**

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 950495 **EXHIBIT NO.** 117
COMPANY/ Westrick
WITNESS: Westrick
DATE: 4/29/96

SOUTHERN STATES UTILITIES, INC.
RESPONSE TO REQUEST FOR PRODUCTION OF DOCUMENTS
DOCKET NO.: 950495-WS

REQUESTED BY: FPSC
SET NO: 6
DOCUMENT REQUEST NO: 60
ISSUE DATE: 12/12/95
WITNESS: J. Dennis Westrick
RESPONDENT: J. Dennis Westrick

DOCUMENT REQUEST: 60

Please provide design documentation (including site map) from Hartman & Associates regarding the ground storage tank and booster pump station planned on tracts C & D of one of the four new land parcels at Lehigh Acres.

RESPONSE: 60

Attached as Appendix DR60-A is a copy of design documentation from Hartman & Associates regarding the ground storage tank and booster pump station planned on tract D of the land parcels at Lehigh Acres.

HARTMAN & ASSOCIATES, INC.

engineers, hydrogeologists, surveyors & management consultants

PRINCIPALS:

James E. Christopher, P.E.
Charles W. Drake, P.G.
Gerald C. Hartman, P.E.
Mark L. Luke, P.L.S.
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ASSOCIATES:

William D. Musser, P.E.
Scott C. Quinlan, P.E.
Timothy A. Nochuli, P.E.
Marco H. Rocco, C.M.C.

Reginald L. Tisdale, P.E.
John W. Vogt, P.E.

MEMORANDUM

HAI#94-554.00

File 16.0

TO: Charlie Faulkner, Lehigh Corporation
FROM: Chad Fabre, E.I. CCF
DATE: April 6, 1995
SUBJECT: Lee Boulevard Water Booster Pumping Station

1.0 Introduction

The purpose of this design report is to present an overview of the design considerations associated with the Lehigh Acres Lee Boulevard Ground Storage Reservoir and Booster Station. As a result of the review of these considerations, recommendations will be made regarding the design of this facility. In addition, preliminary cost estimates will be presented for the various facility and equipment options.

The proposed pump station facilities generally consist of a ground storage reservoir (GSR), high service pump system, auxiliary power generator, chemical feed equipment, electrical and instrumentation equipment and pump building.

The scope of services provides for a preliminary design phase culminating in the preparation of a preliminary design report. The scope also includes final design, consisting of preparation of construction drawings and contract documents, bidding and construction services to implement the recommended design for the project.

Memorandum to Mr. Faulkner
April 6, 1995
Page 2

2.0 Existing System

The water treatment and storage facilities in Lehigh Acres currently consist of a 2.5 MGD (permitted capacity) treatment plant and a .25 MG elevated tank. The treatment plant has an on-site treated water storage of 1.5 MG. This equates to a total system storage of 1.75 MG.

The water treatment plant operates the following high service (end-suction) pumps:

- 500 gpm at 130 ft. TDH
- 1,250 gpm at 140 ft. TDH
- 1,250 gpm at 140 ft. TDH
- 1,250 gpm at 140 ft. TDH

The current average daily flow for the Lehigh Acres water treatment plant is 1.5 MGD. The firm pumping capacity at the plant is 3,000 gpm (4.32 MGD). The current available treated water storage is 1.75 MG, both are adequate for the existing demand. However, due to the rapid growth expected in Lehigh Acres over the next several years, these treatment and storage facilities will soon no longer be sufficient.

3.0 Proposed Facility Requirements

Some of this growth will occur in the area along Lee Boulevard, west of central Lehigh Acres. This area is currently served by a 12-inch pipe which runs along Lee Boulevard from Inwood Drive to Lee Street; a distance of 22,400 ft. (four miles). At this time, only 110 services are connected to this 12-inch line, but this is expected to change when growth begins to occur in the Deer Run and Varsity Lakes areas. In five years, these areas are expected to combine for a total

Memorandum to Mr. Faulkner
April 6, 1995
Page 3

of 1,117 additional units. This, along with the existing customers and the infill growth that will occur in the surrounding nearby areas, will place an average daily flow (ADF) demand of 310,000 gallons on the 12-inch pipe.

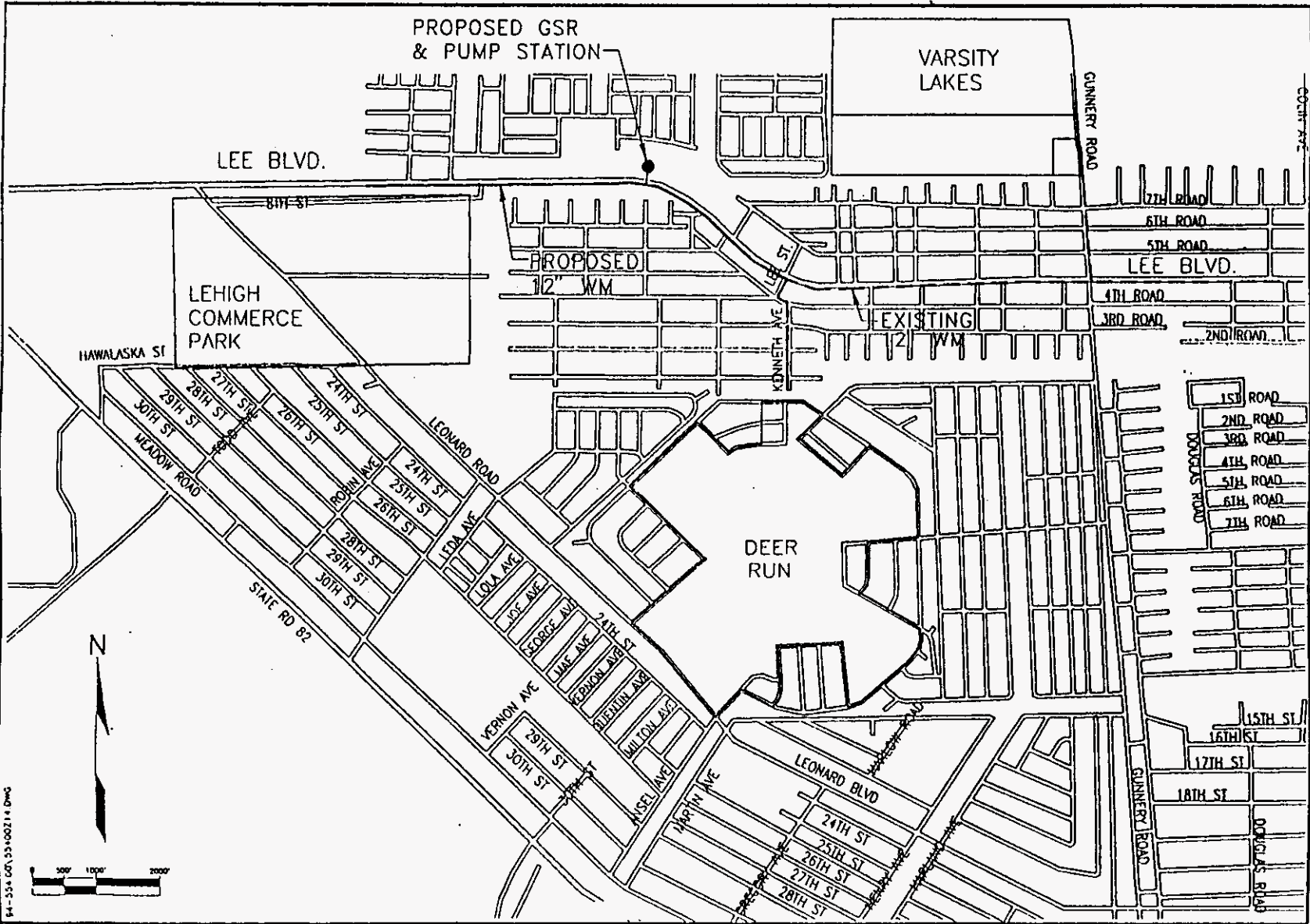
In addition, it is planned to extend the 12-inch water main along Lee Boulevard to Lehigh Commerce Park. The 12-inch line is capable of serving this industrial park, Deer Run and Varsity Lakes under most flow conditions. However, it is not capable of supplying sufficient flow to the industrial park to provide adequate fire protection.

According to officials at the Lehigh Acres Fire Department, a flow of 1,500 gpm for two hours is required for fire protection at the industrial park. The addition of a ground storage reservoir (GSR) and pumping station at the proposed site along Lee Boulevard would make this possible (see Figure 3-1).

The most suitable options for GSR construction are either a steel bolted, glass-fused tank or a prestressed concrete tank. Steel bolted, glass-fused tanks are easy to erect, can be modified if necessary, and the glass coating meets NSF requirements. These tanks can also be relocated or resold.

Concrete tanks are strong, have a long life, and are typically more aesthetically pleasing than steel tanks. The diameter and height dimensions of the tanks can be adjusted to fit the site as needed. If there are no constraints on the height or width, the most economical dimensions can be chosen. In this case, the most economical size is 28-ft. tall with a 56 ft. diameter.

Due to the exposure of the surrounding area and the resulting aesthetic considerations, we recommend use of a concrete tank for the GSR.



LEHIGH ACRES PROPOSED FACILITIES MAP



HARTMAN & ASSOCIATES, INC.
 engineers, hydrogeologists, surveyors & management consultants
 4415 METRO PARKWAY - SUITE 218 - FORT MYERS, FL 33916
 TELEPHONE (813) 277-5155 - FAX (813) 277-3180

FIGURE 3-1

Memorandum to Mr. Faulkner
April 6, 1995
Page 5

The tank should be sized to store 24 hours of demand for its service area (310,000 gpd) in addition to the recommended fire flow (180,000 gal.). This is approximately 490,000 gallons. Therefore, the GSR should be sized at .5 MG. However, further growth will occur to the north in this area. To meet this future demand, sufficient area should be left for another tank or tanks to be constructed when needed.

The pumps required for the booster station can be one of three types. The first is a horizontal split case pump (HSC). These are the most common type for booster station use due to their reliability and ease of maintenance.

The end suction pump is similar to the horizontal split case pump except that it can be mounted vertically, requiring less space. This pump is usually more durable and efficient than the horizontal split case, but operates over a smaller range.

The third type of pump, the vertical turbine pump requires the water to first flow by gravity from the storage tank into a wet well. This wet well may consist of "cans" which serve each individual pump or a common wet well which serves the entire pumping system. Then, the water is pumped vertically up and out of the wet well. The vertical pumps require less building square footage generally and operate at a higher efficiency, but are more difficult to maintain and require special building design considerations including accommodating the wet well under the building and removing the pumps for replacement/maintenance. These are the most expensive of the three pumps.

Due to the fact that the costs of horizontal split case pumps are generally less than end suction pumps and much less than the vertical turbine pumps, and because of the large selection

Memorandum to Mr. Faulkner
April 6, 1995
Page 6

available, maintainability, and wide range of operation, they are being recommended for this facility.

The pumps should be sized to supply either peak hour flow (PHF) or maximum day plus fire flow, whichever is greater. In five years, the PHF will be 550 gpm in this area. The maximum day potable demand in the year 2000 will be 300 gpm in this area. Therefore, in order to also supply the 1,500 gpm of the fire flow, the pump station should have a total capacity of 1,800 gpm. However, the pumps should be able to efficiently meet average daily flow, peak hour flow, and maximum day with fire flow. This wide flow range will require several different size pumps.

It has been determined from a hydraulic analysis of the system, that in order to achieve a fire flow of 1,500 gpm at the industrial park, a pressure of no less than 60 (140 ft.) psi must be supplied at the booster station⁽¹⁾. Therefore, to meet the flows and pressures required, the pumps should be sized as follows:

- #1 300 gpm @ 140 ft. TDH
- #2 600 gpm @ 140 ft. TDH
- #3 900 gpm @ 140 ft. TDH
- #4 900 gpm @ 140 ft. TDH

These pumps will provide a firm capacity of 1,800 gpm and will meet demand from the existing customers, some infill, the industrial park, Deer Run and Varsity Lakes. However, as the area to the north grows, additional pumping capacity may be necessary. Therefore, the pump discharge piping will be sized so that the pumps can be easily upgraded.

(1) Assuming 12-inch lines to the industrial park as per Lee County Ordinance 12.E.3.e.

Memorandum to Mr. Faulkner
April 6, 1995
Page 7

The power requirements for these pumps are as follows: 2-50 HP, 1-40 HP and 1-30 HP. It is anticipated that the future connected horsepower for this facility will not exceed 200 HP (150 HP operating standby). Based on this connected load, a 400 amp, 480V, 3-phase, 4-wire electrical distribution system is recommended for this project. An emergency generator will provide standby power in the event of power company outages and must be sized to carry the pumps required for the minimum fire flows anticipated for the system. A 125 KW generator is recommended. As sized, this generator will provide full standby power for the projected requirements outlined above. The emergency generator will be connected into the system via a 400 amp automatic transfer switch and will provide approximately 25 hours of full-load operation (3 pumps) with a 180 gallon base tank. Motor control center construction is recommended for the pump motor starters and feeder breakers required for the project. The proposed electrical equipment is recommended to be installed in a 10' x 15' room, air conditioned to control humidity and to prevent the intrusion of dust into the electrical equipment. All power wiring will be copper and installed in PVC conduits (Schedule 80 recommended).

A constant speed pump control system will be provided that will maintain system pressure between two preset limits. Controls will allow this system to operate as a booster station during peak demands and provide for ground storage tank filling during off peak times. The pumps will also have the capability of being controlled from the remote water treatment plant. Communication alternatives will be further evaluated during the design cycle. A preliminary cost estimate for pump control system is attached.

To ensure that proper chlorine residual is maintained throughout the system, an automatic chlorine feed with a residual analyzer will be installed. In most cases, an ammonia feed would also be necessary to combine with and neutralize the chlorine to prevent formation of trihalomethanes (THM's). However, based on past experience with systems of this type, an initial ammonia concentration of 1-2 mg/L will provide excess ammonia which will be able to

Memorandum to Mr. Faulkner
April 6, 1995
Page 8

recombine with the chlorine added at this booster station. Since the ammonia concentration added at the WTP is 1.4 mg/L, it is anticipated that an ammonia feed will not be necessary at this time. However, we will leave space for a feed system in the pump building in the event that conditions change in the future.

Although Lehigh Corporation has given approval to use two lots, Tract 'C' and Tract 'D' along Lee Boulevard for this project, only Tract 'D' is necessary. This is the smaller of the two parcels, yet will still have sufficient area to accommodate proposed and future storage/pumping facilities (Figure 3-2). Figure 3-3 shows the preliminary plan for the pump building.

Sitework for this facility will include clearing, paving, drainage, grass and sod.

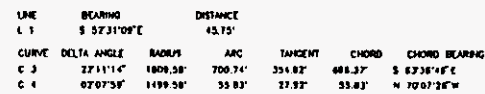


FIGURE 3-2

DOCKET 950495-W/S
EXHIBIT NO. 118
CASE NO. 96-04827

EXHIBIT NO. 118

WITNESS: WESTRICK

DOCKET NO. 950495-WS

Application for rate increase by
SOUTHERN STATES UTILITIES, INC.

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

DESCRIPTION:

RESPONSE TO PSC INTERROGATORY NO. 281

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 950495 **EXHIBIT NO** 118
COMPANY/
WITNESS: Westrick
DATE: 2/29/96

SOUTHERN STATES UTILITIES, INC.
DOCKET NO.: 950495-WS
RESPONSE TO INTERROGATORIES

REQUESTED BY: FPSC
SET NO: 5
INTERROGATORY NO: 281
ISSUE DATE: 11/15/95
WITNESS: J. Dennis Westrick
RESPONDENT: J. Dennis Westrick

INTERROGATORY NO: 281

Provide the following information about the iron removal filters at the Gospel Island, Palms Mobile Home Park, Fox Run, Apache Shores, Crystal River, Point O' Woods, and Lakeside plants:

- 1) Date of installation
- 2) Filter cost
- 3) Installation cost
- 4) Engineering and overhead costs
- 5) Capacity of the filters

RESPONSE: 281

All of the plants listed above have pressure type iron removal units. They are pressurized by the well pump which also maintains the pressure in the water distribution facilities except at the Fox Run plant. Thus, the capacity to deliver treated water to the customers is entirely a function of the well capacity. For that reason, the used and useful determination of the iron removal units was based on the capacity of the supply well(s). Below is a breakdown of the requested information concerning the iron removal units for the plants listed above.

GOSPEL ISLAND

Gospel Island has one well, one iron removal unit, a hypochlorinator and hydropneumatic tank.

- 1) Date of Installation: SSU records indicate this plant was constructed in 1980. SSU believes the iron removal unit was installed at that time.
- 2) Filter Cost: The balance in NARUC Account 320.3 at the time of transfer to SSU in 1987 was \$2,624. It is assumed that this amount includes the cost of the iron removal unit, engineering and overhead costs, and installation costs.
- 3) Installation Cost: See 2 above.
- 4) Engineering and Overhead Costs: See 2 above.
- 5) Capacity of the Filters: The unit has a nominal diameter of 42 inches or a filter surface area of 9.6 square feet. Utilizing a 3 gallon per minute per square foot loading rate, which is typical for these type of units, the calculated capacity would be 29 gallons per minute.

PALMS MOBILE HOME PARK

Palms Mobile Home Park has one well, two iron removal units, one hypochlorinator and one hydropneumatic tank.

- 1) Date of Installation: The iron removal units were an addition to the existing Palms Mobile Home Park water production facilities in November 1992.
- 2) Filter Cost: The cost of the iron removal units was \$37,128.

- 3) Installation Cost: The installation cost for the iron removal units was \$9,282.
- 4) Engineering and Overhead Costs: The engineering and overhead cost associated with the installation of the iron removal units is \$10,169.
- 5) Capacity of the Filters: The three iron removal units are 42 inches in diameter each for a total of 9.62 square feet of surface area in each unit. The design loading rate as per the engineers report for the permit application is 3 gallons per minute per square foot. Thus, each filter has a capacity of approximately 29 gallons per minute each. With one unit out of service for backwashing, mechanical failure, media replacement, etc., the total flow through capacity of the iron removal units is 58 gallons per minute. This is a small plant with only approximately 60 connections at this time. There is no storage tank other than a 1,500 gallon hydropneumatic tank which has a working volume of approximately 375 gallons (assumes 50% tank volume is air at shutoff pressure and Boyles Law). The hydropneumatic tank is upstream of the iron removal units. Therefore, the flow through of the iron removal units is equivalent to the instantaneous demand of the customers. Using the 1.1 gallons per minute per connection for a peak hour requirement would equate to a customer demand of 66 gallons per minute. Thus, the complete reliable capacity of the iron removal units is being utilized by the existing customer base.

FOX RUN

The Fox Run plant consists of two wells, 13 iron removal units, 2 storage tanks, 3 high service pumps, gas chlorination, hydropneumatic tank and emergency generator.

- 1) Date of Installation: The iron removal units were installed in four phases at Fox Run. Phase one consisted of the three units that were existing when SSU purchased the plant in 1987. Phase two consisted of the refurbishment of the original three units and addition of two more units in 1989. Phase three consisted of the addition of eight more units to meet fire flow requirements for a total of 13 iron removal units in 1992.
- 2) Filter Cost: The cost of the iron removal units was \$36,115 for phase I, \$11,166 for phase II, and \$49,220 for phase III.
- 3) Installation Cost: The installation cost for the iron removal units was \$7,223 for phase I, \$4,122 for phase II, and \$12,305 for phase III.
- 4) Engineering and Overhead Costs: The engineering and overhead cost associated with the installation of the iron removal units is \$4,334 for phase I, \$2,403 for phase II, and \$26,214 for phase III.
- 5) Capacity of the Filters: The original three units have a surface area of 7.07 square feet each. The two units installed in 1990 have a surface area of 9.62 square feet each and the last eight units have a surface area of 15.9 square feet each. The total square footage of all 13 units is 167.6 square feet. All units are rated at 3 gallons per minute per square foot. Thus, the total throughout capacity with all units operating is 503 gallons per minute. The requirements imposed by Martin County were that the iron removal units have a flow through capacity to meet the fire flow requirement of 500 gallons per minute with all units in service. The iron removal units should be considered 100% used and useful. The MFRs indicate an error in the determination of the used and useful capacity of these units since it applied the used and useful capacity of the wells to NARUC Account 320 where a majority of the investment in the iron removal filters is booked. The used and useful percentage that should be applied to NARUC Account 320 is 100%.

APACHE SHORES

Apache Shores consists of two separate plant sites. One site has the main well, two iron removal filters, hypochlorinator and hydropneumatic tank. The second site has a small backup well, hypochlorinator and hydropneumatic tank.

- 1) Date of Installation: The two iron removal units at Apache Shores were certified complete in June 1986.
- 2) Filter Cost: The cost of the iron removal units was \$13,765 including installation (excluding concrete slab and electrical connections and iron backwash bed) as per the invoice from the vendor.
- 3) Installation Cost: See 2 above.
- 4) Engineering and Overhead Costs: The engineering and overhead cost associated with the installation of the iron removal units is \$3,841.21.
- 5) Capacity of the Filters: Each filter has a diameter of 42 inches and a surface area of 9.6 square feet. At the 3 gallons per minute surface loading rate, each filter has a capacity of 58 gallons per minute. With one unit out of service for backwashing, media replacement, mechanical failure, etc., the reliable capacity is 58 gallons per minute. As consumption for this plant is low, 58 gpm of firm reliable capacity is sufficient.

CRYSTAL RIVER

The Crystal River plant consisted through 1994 of two wells, two iron removal units, hypochlorinator and hypopneumatic tank. In 1995, a new well was drilled, and the iron concentration in the new well was below the level necessary for utilizing iron removal units.

- 1) Date of Installation: The two iron removal units at Crystal River were installed in 1984 prior to SSU purchasing the plant in September 1986.
- 2) Filter Cost: The balance in NARUC Account 320.3 at the time of transfer to SSU in 1986 was \$24,073. It is assumed that this is the cost of the iron removal units including installation, engineering and overhead costs.
- 3) Installation Cost: See 2 above.
- 4) Engineering and Overhead Costs: See 2 above.
- 5) Capacity of the Filters: Each unit has a nominal diameter of 42 inches or a surface area of 9.6 square feet. Utilizing 3 gallon per minute per square foot loading rate, which is typical for these type of units, the calculated capacity would be 29 gallons per minute per unit. The reliable capacity with one unit out of service would be 29 gallons per unit. The existing iron removal units should be considered 100% used and useful.

POINT O' WOODS

The Point O' Woods plant consists of two wells, three iron removal units, hypochlorination, hypopneumatic tank and emergency generator.

- 1) Date of Installation: The three iron removal units at Point O' Woods were installed in December 1992.
- 2) Filter Cost: \$37,398.
- 3) Installation Cost: \$29,882.
- 4) Engineering and Overhead Costs: \$32,841.
- 5) Capacity of the Filters: The three iron removal units at Point O' Woods each have a diameter of 60 inches and a surface area of 19.63 square feet each. The rated capacity of each unit is 98.15 gallons per minute.

LAKE SIDE

The iron removal units were in place at the WTP when SSU purchased the utility in 1995.

- 1) Date of Installation: August 1991.

- 2) Filter Cost: \$41,500.
- 3) Installation Cost: \$41,500.
- 4) Engineering and Overhead Costs: \$4,980.
- 5) Capacity of the Filters: The four iron removal units at Lakeside each have a diameter of 60 inches and a surface area of 19.63 square feet each. The rated capacity of each is 98.15 gallons per minute.

133621 80375000
802086
166400
133621
327190
133621

86,384,232 35,419,333
345,536,928
86,569,020
86,384,232
1,797,888

EXHIBIT 119 OF 3
PAGE 1

Southern States Utilities, Inc. 1992 - 1996 Total Plant In-Service

DOCKET 950495-W3
EXHIBIT NO. 119
CASE NO. 96-04227

Total 1996 Customers (W/WW)

Total Plant In Service Additions (W/WW)

Service Area	Number	Percentage
Amelia Island	3,212	2%
Beacon Hills	6,356	5%
Citrus Springs	2,609	2%
Deep Creek	6,441	5%
Deltona Lakes	28,630	21%
Lehigh	16,262	12%
Marco Island	8,081	6%
Marion Oaks	4,168	3%
Sugar Mill Woods	5,170	4%
University Shores	7,527	6%
All Other Service Areas	45,225	34%

Amount	Percentage
\$ 1,800,594	2%
\$ 3,873,567	4%
\$ 2,229,652	3%
\$ 780,250	1%
\$ 11,334,159	13%
\$ 8,732,973	10%
\$ 25,752,067	30%
\$ 2,430,483	3%
\$ 2,334,308	3%
\$ 1,903,347	2%
\$ 25,212,832	29%

88,456 45,225 133,681
- 8,081 2081 45,225
80,375 53,306 88,456

\$86,384,232 61,171,400 25,212,832
25,212,832 - 25,752,067 25,752,067
61,171,400 35,419,333 50,964,899

Total 1996 Customers (W/WW) Included in Filing: 133,681

Total W/WW Plant In-Service Additions (excluding general plant) For All Service Areas:
\$86,384,232

Percentage of Total Customers Living in Ten Largest Service Areas: 66.18%

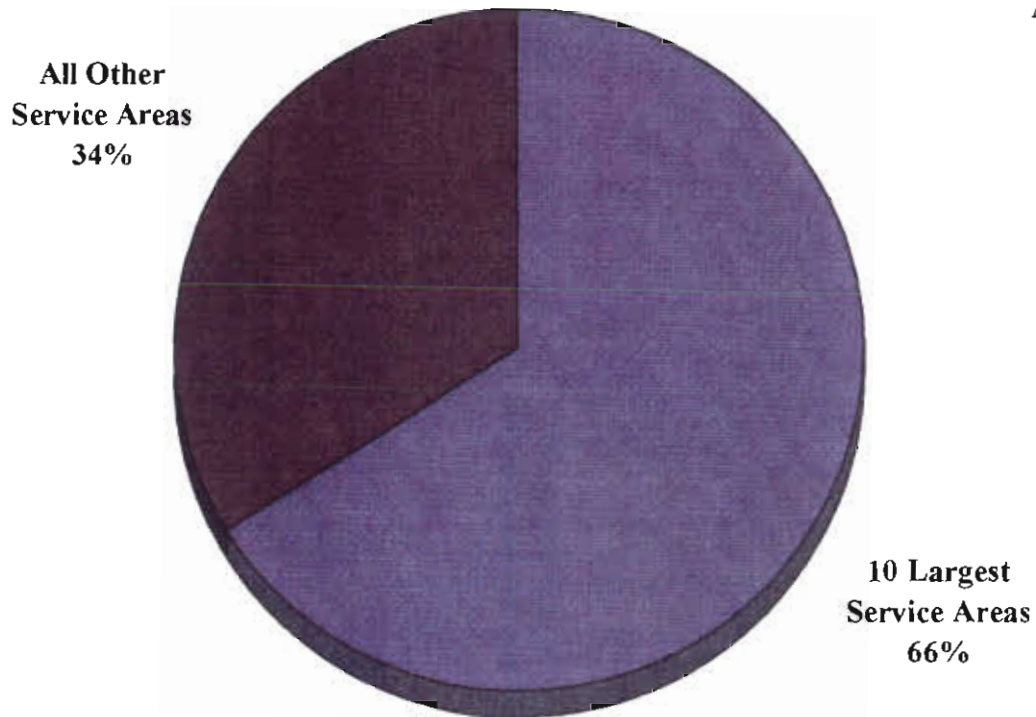
Percentage of Total W/WW Plant In Service (excluding general plant) Invested in Plant Service
Ten Largest Service Areas: 71%

w/o Lehigh customers
80,375 = 60.9%
133,681

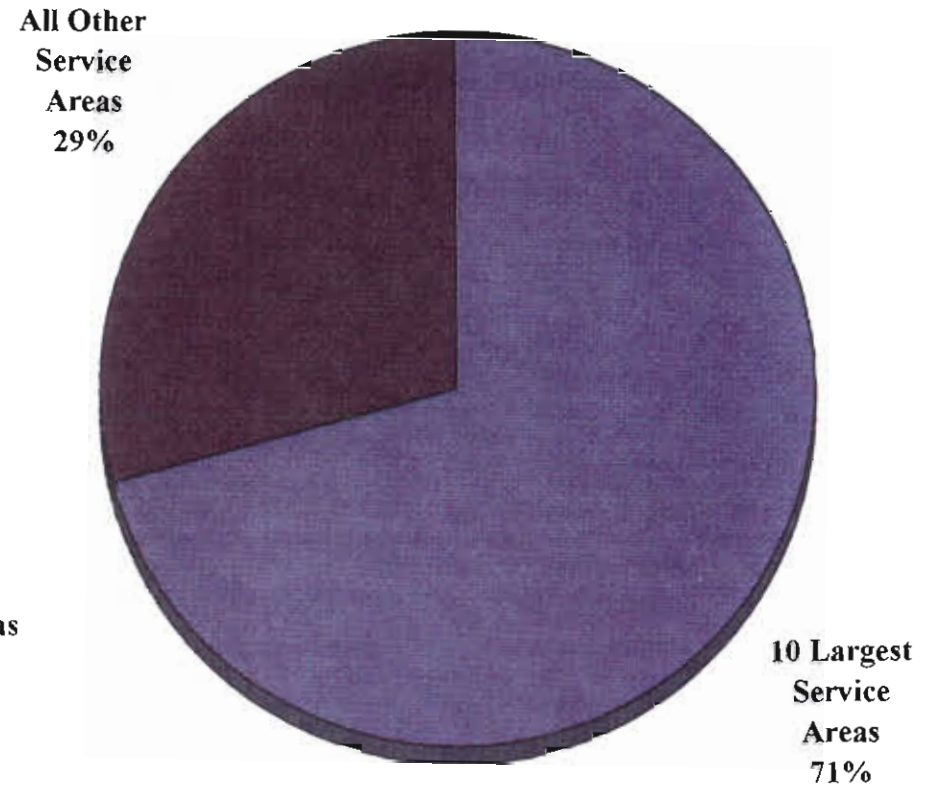
investment
35,419,333
86,384,232
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 950495 EXHIBIT NO. 119
COMPANY/ %
WITNESS:
DATE: 4/29/96

FPSC Plant In-Service Additions

**Total
Customers**



**1992 - 1996 Total
Plant In-Service**



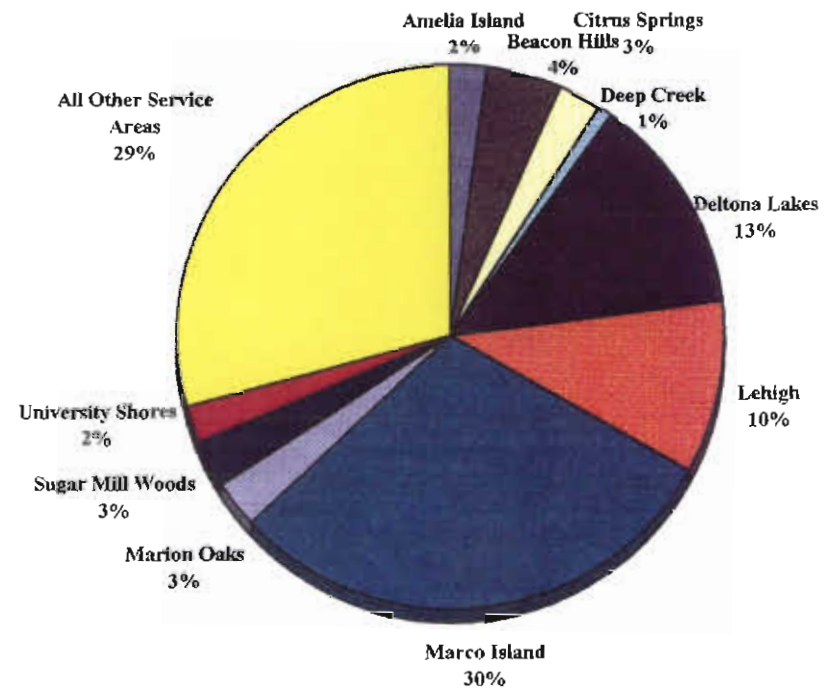
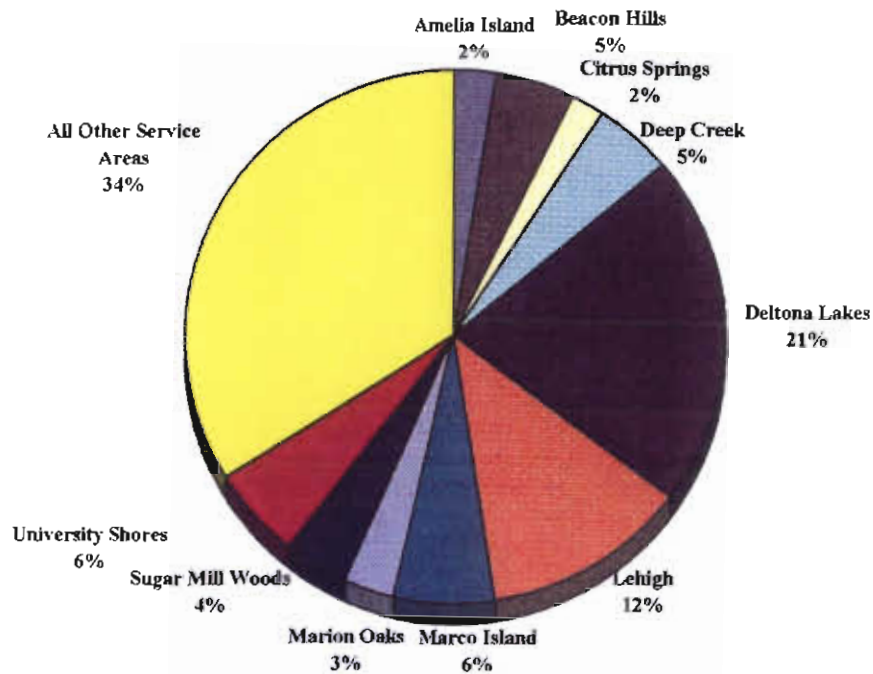
10 Largest Service Areas:

Amelia Island, Beacon Hills, Citrus Springs, Deep Creek, Deltona Lakes, Lehigh, Marco Island, Marion Oaks, Sugar Mill Woods, and University Shores

FPSC Plant In-Service Additions

Total Customers

1992 - 1996 Total Plant In-Service



10 Largest Service Areas:

Amelia Island, Beacon Hills, Citrus Springs, Deep Creek, Deltona Lakes, Lehigh, Marco Island, Marion Oaks, Sugar Mill Woods, and University Shores

EXHIBIT _____

PAGE 3 OF 3

DOCKET 950495-WS
EXHIBIT NO. 120
CASE NO. 96-04227

Dennis Westrick's

Late Filed Exhibit No. 120

Docket No. 950495-WS

**1992 - 1996 Total Plant In Service
Largest Nine Plants (Excluding Marco Island)**

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 950495-WS ^{IF} EXHIBIT NO. 120
COMPANY/
WITNESS: _____
DATE: 4-29-97

Table of Contents for Late Filed Exhibit No. 120

1992 - 1996 Plant In Service to Customers

Comparison - Nine Largest Plants Excluding Marco Island

Page 1 of 3	List of Top Nine Service Areas Excluding Marco Island
Page 2 of 3	Pie Chart: Top Nine Service Areas
Page 3 of 3	Pie Chart: Breakdown of Top Nine Service Areas

Southern States Utilities, Inc.
1992 - 1996 Total Plant In-Service
(Top 9 Service Areas excluding Marco Island)

<u>Service Area</u>	<u>Total 1996 Customers (W/WW)</u>		<u>Total Plant In Service Additions (W/WW)</u>	
	<u>Number</u>	<u>Percentage</u>	<u>Amount</u>	<u>Percentage</u>
Amelia Island	3,212	3%	\$ 1,800,594	3%
Beacon Hills	6,356	5%	\$ 3,873,567	6%
Citrus Springs	2,609	2%	\$ 2,229,652	4%
Deep Creek	6,441	5%	\$ 780,250	1%
Deltona Lakes	28,630	23%	\$ 11,334,159	19%
Lehigh	16,262	13%	\$ 8,732,973	14%
Marion Oaks	4,168	3%	\$ 2,430,483	4%
Sugar Mill Woods	5,170	4%	\$ 2,334,308	4%
University Shores	7,527	6%	\$ 1,903,347	3%
All Other Service Areas	<u>45,225</u>	36%	<u>\$ 25,212,832</u>	42%
	125,600		\$ 60,632,165	

Total 1996 Customers (W/WW) Included in Filing: 125,600

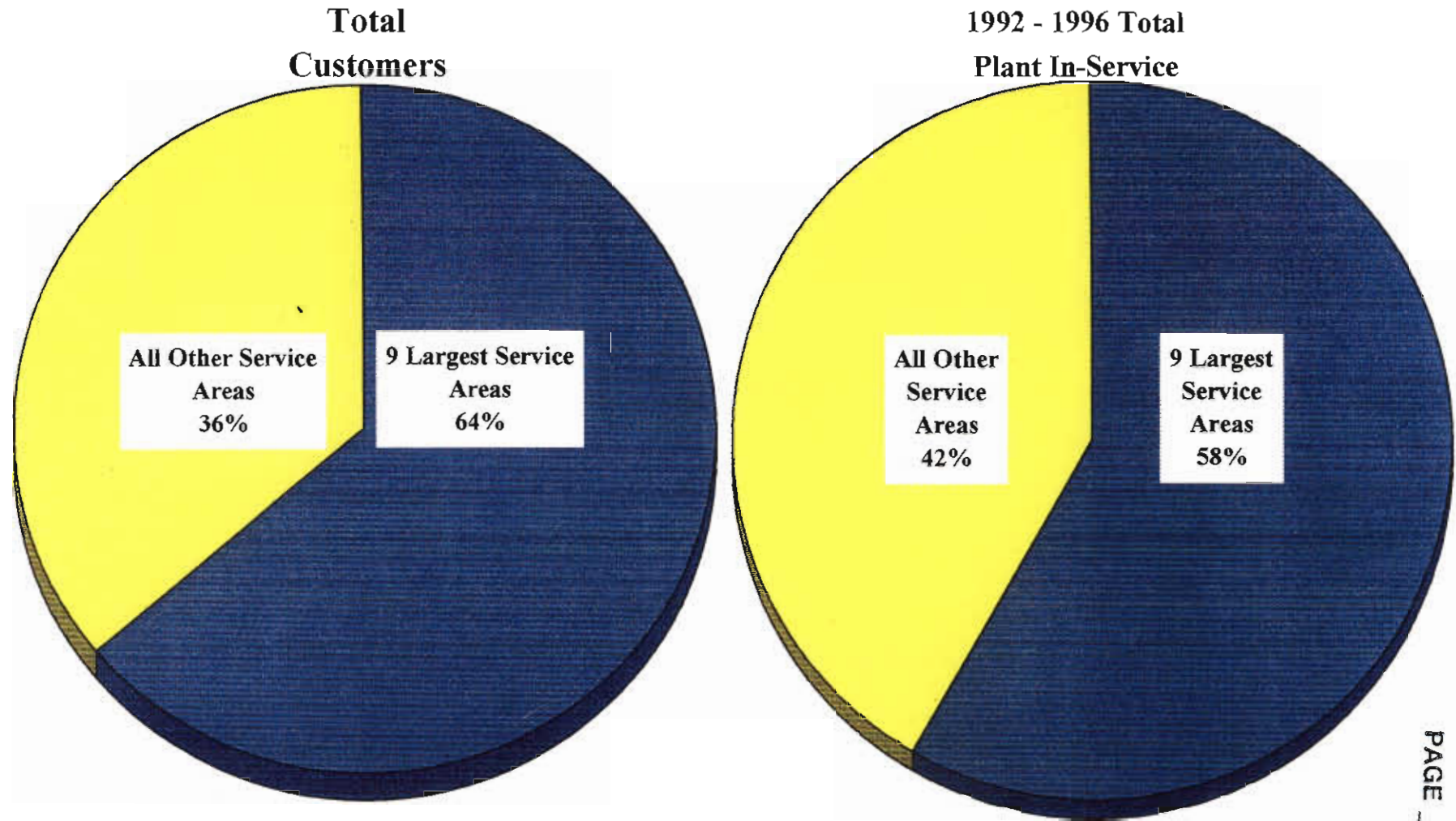
Total W/WW Plant In-Service Additions (excluding general plant) For All Service Areas:
\$60,632,165

Percentage of Total Customers Living in Nine Largest Service Areas: 63.99%

Percentage of Total W/WW Plant In Service (excluding general plant) Invested in Plant Service
Ten Largest Service Areas: 58.42%

Note: Analysis excludes Marco Island

FPSC Plant In-Service Additions



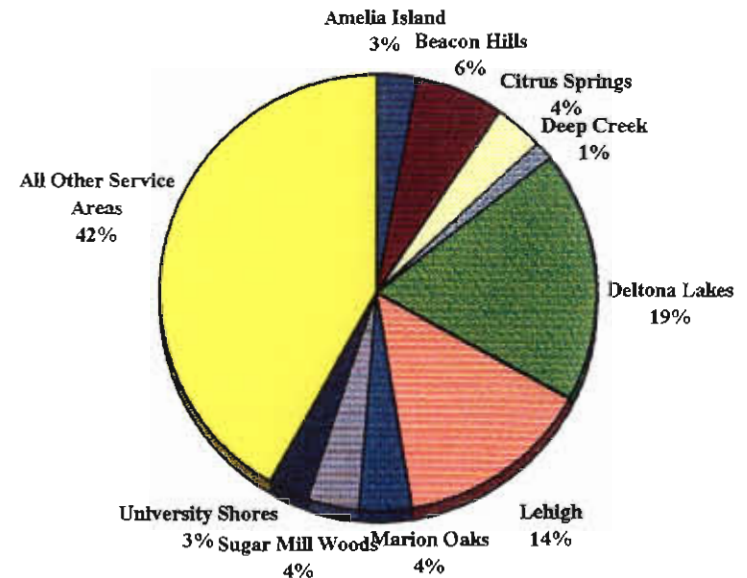
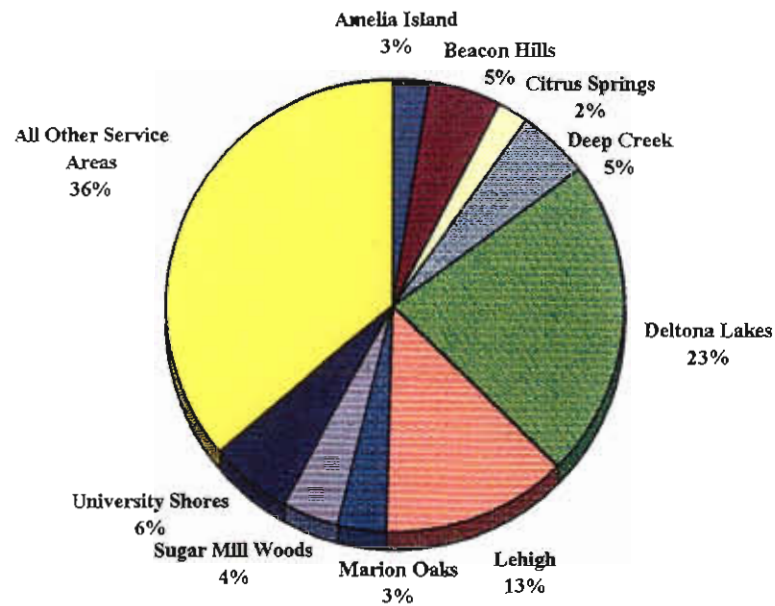
9 Largest Service Areas (excluding Marco Island):

Amelia Island, Beacon Hills, Citrus Springs, Deep Creek, Deltona Lakes, Lehigh, Marion Oaks, Sugar Mill Woods, and University Shores.

FPSC Plant In-Service Additions

Total Customers

1992 - 1996 Total Plant In-Service



9 Largest Service Areas (excluding Marco Island):

Amelia Island, Beacon Hills, Citrus Springs, Deep Creek, Deltona Lakes, Lehigh, Marion Oaks, Sugar Mill Woods, and University Shores.

DOCKET 950495-WS
EXHIBIT NO. 121
CASE NO. 96-04227

EXHIBIT (MAB-1)
PAGE 1 OF 1

Southern States Utilities, Inc.
Summary of Counties Allowing
Non-Used and Useful Property Tax Credits
Docket No. 950499-WS

County	Plant	Non-Used and Useful Credit
Charlotte	Burnt Store	50%
Charlotte	Deep Creek	50%
Citrus	Citrus Springs	40%
Citrus	Pine Ridge	40%
Citrus	Sugar Mill Woods	40%
Collier	Marco Island	75%
Collier	Marco Shores	75%
Lee	Lehigh	50%
Marion	Marion Oaks	50%
Volusia	Deltona Lakes	90%
Washington	Sunny Hills	90%

Note: The above schedule is presented for comparative purposes and represents the applicable percentage credit to Tangible Personal Property Tax basis allowed to the respective SSU plants by each County in the calculation of annual property taxes.

6/24/95 10:12 AM EXH_1.XLS

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 950495-WS EXHIBIT NO. 121
COMPANY/ SSU / Bencini
WITNESS: 4/29/96
DATE: 4/29/96

DOCUMENT NUMBER-DATE

06019 JUN 28 95

FPSC-RECORDS/REPORTING

DOCKET 950495-WS
EXHIBIT NO. 122
CASE NO. 96-04227

EXHIBIT NO. 122

WITNESS: MORRIS BENCINI

DOCKET NO. 950495-WS

Application for rate increase and
increase in service availability charges
by Southern States Utilities

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

DESCRIPTION:

Supplemental "E" Schedules to MFR Information
contained in Volume V pursuant to FPSC Order No.
PSC-95-1292-FOF-WS dated October 19, 1995

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 950495 EXHIBIT NO. 122
COMPANY/
WITNESS: 4/29/96
DATE: 4/29/96

PROJECTED SCHEDULE YEAR WATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

Company: SSU / FPSC Jurisdiction

Docket No.: 950495-WS
 Schedule Year Ended: 12/31/95
 Water ☒ Wastewater ☐
 Interim ☒ Final ☐
 Historical ☒ Projected ☒
 FPSC Uniform ☒ FPSC Non-uniform ☒ County Regulated ☐

Schedule: E-13
 Page 1 of 29
 Preparer: Bencini
 Supporting Schedules:
 E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.
 Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

* A calculation of each projection factor on a separate schedule, if necessary. List other classes of meter sizes as applicable.															
Line No.	Plant Name	Class	Meter Size	NUMBER OF BILLS			CONSUMPTION			SCHEDULE YEAR REVENUES					
				Historical 1994	Projection Factor	Projected 1995	Historical 1994	Projection Factor	Projected 1995	Present Capped Sta. Alone Rates			Interim Rates (Stand Alone Inc.)		
										BFC Rates	Gallage Rates	Revenue	BFC Rates	Gallage Rates	Revenue
FPSC Juris. Uniform															
1	Amelia Island	Res.	5/8" X 3/4"	15,151		16,484	143,921,428		145,700,698	\$4.68	\$0.99	\$221,389	\$4.60	\$0.97	\$217,156
2			3/4"	532		579	7,869,000		7,966,283	\$7.02	\$0.99	\$11,952	\$6.89	\$0.97	\$11,716
3			1"	87		95	1,475,210		1,493,448	\$11.70	\$0.99	\$2,591	\$11.49	\$0.97	\$2,541
4			1 1/2"	12		13	208,500		211,078	\$23.40	\$0.99	\$513	\$22.98	\$0.97	\$504
5				15,782	8.80%	17,171	153,474,138	1.24%	155,371,506			\$236,445			\$231,917
6															
7		Com.	5/8" X 3/4"	471		512	4,388,300		4,442,552	\$4.68	\$0.99	\$6,794	\$4.60	\$0.97	\$6,664
8			3/4"	83		90	1,970,280		1,994,638	\$7.02	\$0.99	\$2,607	\$6.89	\$0.97	\$2,555
9			1"	360		392	11,414,640		11,555,757	\$11.70	\$0.99	\$16,026	\$11.49	\$0.97	\$15,713
10			1 1/2"	192		209	5,319,099		5,384,858	\$23.40	\$0.99	\$10,222	\$22.98	\$0.97	\$10,026
11			2"	360		392	80,047,770		81,037,383	\$37.44	\$0.99	\$94,903	\$36.77	\$0.97	\$93,020
12			3"	103		112	20,296,980		20,547,907	\$74.88	\$0.99	\$28,729	\$73.54	\$0.97	\$28,167
13			4"	60		65	15,455,000		15,646,067	\$117.00	\$0.99	\$23,095	\$114.91	\$0.97	\$22,646
14			6"	12		13	34,169,200		34,591,626	\$234.00	\$0.99	\$37,288	\$229.81	\$0.97	\$36,542
15			8"	2		2	351,700		356,048	\$374.40	\$0.99	\$1,101	\$367.70	\$0.97	\$1,080
16				1,643	8.80%	1,788	173,412,969	1.24%	175,556,836			\$220,765			\$216,413
17															
18		Fire Prot.	2"	24		26	0		0	\$12.48	\$0.00	\$324	\$12.26	\$0.00	\$319
19			4"	204		222	0		0	\$39.00	\$0.00	\$8,658	\$38.30	\$0.00	\$8,503
20			6"	108		118	0		0	\$78.00	\$0.00	\$9,204	\$76.60	\$0.00	\$9,039
21			8"	48		52	0		0	\$124.80	\$0.00	\$6,490	\$122.57	\$0.00	\$6,374
22				384	8.80%	418	0	N/A	0			\$24,676			\$24,235
23															
24		Total		17,809	8.80%	19,376	326,887,107	1.24%	330,928,342			\$481,886			\$472,565
25															
26	Apache Shores	Res.	5/8" X 3/4"	1,823		1,823	3,450,738		3,142,268	\$12.58	\$3.87	\$35,094	\$15.29	\$4.70	\$42,643
27															
28		Total		1,823	0.00%	1,823	3,450,738	-8.94%	3,142,268			\$35,094			\$42,643
29															

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PROJECTED SCHEDULE YEAR WATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

Company: SSU / FPSC Jurisdiction

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Water ☒ Wastewater ☐

Interim ☒ Final ☐

Historical ☒ Projected ☒

FPSC Uniform ☒ FPSC Non-uniform ☒ County Regulated ☐

Schedule: E-13

Page 2 of 29

Preparer: Bencini

Supporting Schedules:

E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.
 Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	Plant Name	Class	Meter Size	NUMBER OF BILLS			CONSUMPTION			SCHEDULE YEAR REVENUES					
				Historical	Projection	Projected	Historical	Projection	Projected	Present Capped Sta. Alone Rates			Interim Rates (Stand Alone Inc.)		
				1994	Factor	1995	1994	Factor	1995	BFC Rates	Gallage Rates	Revenue	BFC Rates	Gallage Rates	Revenue
30	Apple Valley	Res.	5/8" X 3/4"	10,888		11,077	112,087,978		118,517,746	\$4.51	\$0.92	\$158,993	\$7.34	\$1.50	\$259,082
31			3/4"	12		12	309,390		327,138	\$6.77	\$0.92	\$382	\$11.01	\$1.50	\$623
32			1"	97		99	3,639,840		3,848,634	\$11.28	\$0.92	\$4,658	\$18.35	\$1.50	\$7,590
33			1 1/2"	12		12	794,580		840,160	\$22.55	\$0.92	\$1,044	\$36.69	\$1.50	\$1,700
34			2"	36		37	1,704,160		1,801,917	\$36.08	\$0.92	\$2,993	\$58.70	\$1.50	\$4,875
35				11,045	1.74%	11,237	118,535,948	5.74%	125,335,594			\$168,070			\$273,870
36															
37		Com.	5/8" X 3/4"	272		277	1,431,006		1,513,094	\$4.51	\$0.92	\$2,841	\$7.34	\$1.50	\$4,303
38			3/4"	5		5	254,010		268,581	\$6.77	\$0.92	\$281	\$11.01	\$1.50	\$458
39			1"	50		51	1,132,730		1,197,707	\$11.28	\$0.92	\$1,677	\$18.35	\$1.50	\$2,733
40			2"	25		25	720,380		761,704	\$36.08	\$0.92	\$1,603	\$58.70	\$1.50	\$2,611
41				352	1.74%	358	3,538,128	5.74%	3,741,086			\$6,202			\$10,105
42															
43		Total		11,397	1.74%	11,595	122,074,074	5.74%	129,076,680			\$174,272			\$283,975
44															
45	Bay Lake Est.	Res.	5/8" X 3/4"	834		859	6,380,090		7,280,407	\$10.90	\$2.66	\$28,729	\$14.30	\$3.49	\$37,693
46															
47		Total		834	2.96%	859	6,380,090	14.11%	7,280,407			\$28,729			\$37,693
48															
49	Beacon Hills	Res.	5/8" X 3/4"	31,098		32,527	382,942,685		395,859,367	\$4.75	\$0.77	\$459,315	\$7.14	\$1.16	\$691,440
50			3/4"	3,590		3,755	45,691,040		47,232,202	\$7.13	\$0.77	\$63,142	\$10.71	\$1.16	\$95,005
51			1"	332		347	7,448,450		7,699,687	\$11.88	\$0.77	\$10,051	\$17.85	\$1.16	\$15,126
52			1 1/2"	29		30	1,582,960		1,636,353	\$23.75	\$0.77	\$1,973	\$35.68	\$1.16	\$2,968
53				35,049	4.59%	36,659	437,665,135	3.37%	452,427,609			\$534,481			\$804,539
54															
55		Multi-Fam.	1 1/2"	336		351	11,235,180		11,614,143	\$23.75	\$0.77	\$17,279	\$35.68	\$1.16	\$25,996
56				336	4.59%	351	11,235,180	3.37%	11,614,143			\$17,279			\$25,996
57															

PROJECTED SCHEDULE YEAR WATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

Company: SSU / FPSC Jurisdiction

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Water ☒ Wastewater ☐

Interim ☒ Final ☐

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FPSC Uniform ☒ FPSC Non-uniform ☒ County Regulated ☐

Schedule: E-13

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Preparer: Bencini

Supporting Schedules:

E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.

Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	Plant Name	Class	Meter Size	NUMBER OF BILLS			CONSUMPTION			SCHEDULE YEAR REVENUES					
				Historical 1994	Projection Factor	Projected 1995	Historical 1994	Projection Factor	Projected 1995	Present Capped Sta. Alone Rates			Interim Rates (Stand Alone Inc.)		
										BFC Rates	Gallage Rates	Revenue	BFC Rates	Gallage Rates	Revenue
58		Com.	5/8" X 3/4"	774		810	10,092,260		10,432,673	\$4.75	\$0.77	\$11,881	\$7.14	\$1.16	\$17,885
59			3/4"	27		28	683,720		706,782	\$7.13	\$0.77	\$744	\$10.71	\$1.16	\$1,120
60			1"	84		88	2,632,200		2,720,984	\$11.88	\$0.77	\$3,140	\$17.85	\$1.16	\$4,727
61			1 1/2"	59		62	6,165,620		6,373,587	\$23.75	\$0.77	\$6,381	\$35.68	\$1.16	\$9,805
62			2"	132		138	14,769,510		15,267,687	\$38.00	\$0.77	\$17,000	\$57.09	\$1.16	\$25,589
63				1,076	4.59%	1,125	34,343,310	3.37%	35,501,712			\$39,148			\$58,926
64															
65		Total		36,461	4.59%	38,136	483,243,625	3.37%	499,543,464			\$590,906			\$889,461
66															
67	Beecher's Point	Res.	5/8" X 3/4"	472		492	2,525,690		2,094,473	\$8.35	\$3.89	\$12,255	\$23.38	\$10.89	\$34,312
68				472	4.30%	492	2,525,690	-17.07%	2,094,473			\$12,255			\$34,312
69															
70		Multi-Fam.	4"	12		13	1,417,530		1,175,512	\$208.75	\$3.89	\$7,287	\$584.54	\$10.89	\$20,400
71				12	4.30%	13	1,417,530	-17.07%	1,175,512			\$7,287			\$20,400
72															
73		Com.	2"	36		38	2,429,650		2,014,830	\$66.80	\$3.89	\$10,376	\$187.05	\$10.89	\$29,049
74				36	4.30%	38	2,429,650	-17.07%	2,014,830			\$10,376			\$29,049
75															
76		Total		520	4.30%	542	6,372,870	-17.07%	5,284,816			\$29,918			\$83,761
77															
78	Burnt Store	Res.	5/8" X 3/4"	3,703		5,027	14,443,010		19,229,993	\$14.02	\$4.60	\$158,937	\$23.65	\$7.76	\$288,114
79			1"	48		65	276,850		368,609	\$35.05	\$4.60	\$3,974	\$59.12	\$7.76	\$6,703
80				3,751	35.75%	5,092	14,719,860	33.14%	19,598,602			\$162,911			\$274,817
81															
82		Multi-Fam.	1"	96		130	2,677,280		3,564,636	\$35.05	\$4.60	\$20,954	\$59.12	\$7.76	\$35,348
83			1 1/2"	181		246	3,130,830		4,168,510	\$70.10	\$4.60	\$36,420	\$118.24	\$7.76	\$61,435
84			2"	96		130	4,666,750		6,213,495	\$112.16	\$4.60	\$43,163	\$189.19	\$7.76	\$72,812
85			4"	5		7	410,100		546,023	\$350.50	\$4.60	\$4,968	\$591.22	\$7.76	\$8,376
86			8"	7		10	260,240		346,494	\$1,121.60	\$4.60	\$12,810	\$1,891.91	\$7.76	\$21,608
87				385	35.75%	523	11,145,200	33.14%	14,839,158			\$118,313			\$199,579
88															

PROJECTED SCHEDULE YEAR WATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

Company: SSU / FPSC Jurisdiction

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Water ☒ Wastewater ☐

Interim ☒ Final ☐

Historical ☒ Projected ☒

FPSC Uniform ☒ FPSC Non-uniform ☒ County Regulated ☐

Schedule: E-13

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Preparer: Bencini

Supporting Schedules:

E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	Plant Name	Class	Meter Size	NUMBER OF BILLS			CONSUMPTION			SCHEDULE YEAR REVENUES					
				Historical	Projection	Projected	Historical	Projection	Projected	Present Capped Sta. Alone Rates			Interim Rates (Stand Alone Inc.)		
				1994	Factor	1995	1994	Factor	1995	BFC Rates	Gallage Rates	Revenue	BFC Rates	Gallage Rates	Revenue
89	Carlton Village	Com.	5/8" X 3/4"	148		201	1,449,438		1,929,839	\$14.02	\$4.60	\$11,695	\$23.65	\$7.76	\$19,730
90			1"	118		160	3,721,530		4,954,992	\$35.05	\$4.60	\$28,401	\$59.12	\$7.76	\$47,910
91			1 1/2"	63		86	2,243,038		2,986,469	\$70.10	\$4.60	\$19,767	\$118.24	\$7.76	\$33,344
92			2"	107		145	6,155,040		8,195,063	\$112.16	\$4.60	\$53,960	\$189.19	\$7.76	\$91,027
93			4"	12		16	689,400		917,894	\$350.50	\$4.60	\$9,830	\$591.22	\$7.76	\$16,583
94				448	35.75%	608	14,258,446	33.14%	18,984,257			\$123,853			\$208,594
95															
96		Pub. Auth.	6"	12		12	7,180,600		9,560,534	\$701.00	\$4.60	\$52,390	\$1,182.45	\$7.76	\$88,379
97				12	0.00%	12	7,180,600	33.14%	9,560,534			\$52,390			\$88,379
98															
99	Fire Prot.	8"		5		7	0		0	\$373.87	\$0.00	\$2,617	\$630.64	\$0.00	\$4,414
100				5	35.75%	7	0	N/A	0			\$2,617			\$4,414
101	Total														
102				4,601	35.66%	6,242	47,304,106	33.14%	62,982,550			\$459,884			\$775,783
103	Carlton Village	Res.	5/8" X 3/4"	1,511		1,638	11,036,100		10,998,595	\$5.51	\$1.68	\$27,503	\$10.67	\$3.25	\$53,222
104			2"	1		1	151,000		150,487	\$44.08	\$1.68	\$297	\$85.33	\$3.25	\$574
105				1,512	8.41%	1,639	11,187,100	-0.34%	11,149,082			\$27,800			\$53,796
106															
107	Total														
108				1,512	8.41%	1,639	11,187,100	-0.34%	11,149,082			\$27,800			\$53,796
109	Chuluota	Res.	5/8" X 3/4"	7,830		7,951	55,813,915		52,962,627	\$8.53	\$2.91	\$221,943	\$9.83	\$3.35	\$255,583
110			1"	36		37	421,880		400,328	\$21.33	\$2.91	\$1,954	\$24.57	\$3.35	\$2,250
111				7,866	1.54%	7,987	56,235,795	-5.11%	53,362,955			\$223,897			\$257,833
112															
113	Com.	5/8" X 3/4"		48		49	793,150		752,631	\$8.53	\$2.91	\$2,608	\$9.83	\$3.35	\$3,003
114			1"	24		24	309,620		293,803	\$21.33	\$2.91	\$1,367	\$24.57	\$3.35	\$1,574
115			2"	13		13	294,890		279,825	\$68.24	\$2.91	\$1,701	\$78.62	\$3.35	\$1,959
116			3"	12		12	4,197,350		3,982,926	\$136.48	\$2.91	\$13,228	\$157.24	\$3.35	\$15,230
117				97	1.54%	98	5,595,010	-5.11%	5,309,185			\$18,904			\$21,766
118	Total														
119				7,963	1.54%	8,086	61,830,805	-5.11%	58,672,141			\$242,801			\$279,599
120															
121															

PROJECTED SCHEDULE YEAR WATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

Company: SSU / FPSC Jurisdiction

Docket No.: 950495-WS
 Schedule Year Ended: 12/31/95
 Water ☒ Wastewater ☐
 Interim ☒ Final ☐
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 FPSC Uniform ☒ FPSC Non-uniform ☒ County Regulated ☐

Schedule: E-13
 Page 5 of 29
 Preparer: Bencini
 Supporting Schedules:
 E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.
 Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

* This schedule is based on the assumption that the proposed rates are necessary to cover the cost of the proposed rates. All other classes of meter sizes are applicable.															
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Plant Name	Class	Meter Size	NUMBER OF BILLS			CONSUMPTION			SCHEDULE YEAR REVENUES					
				Historical	Projection	Projected	Historical	Projection	Projected	Present Capped Sta. Alone Rates			Interim Rates (Stand Alone Inc.)		
				1994	Factor	1995	1994	Factor	1995	BFC Rates	Gallons Rates	Revenue	BFC Rates	Gallons Rates	Revenue
122	Citrus Park	Res.	5/8" X 3/4"	4,036		4,118	24,969,026		25,078,722	\$4.61	\$1.67	\$80,885	\$5.48	\$1.99	\$72,474
123				4,036	2.02%	4,118	24,969,026	0.44%	25,078,722			\$80,865			\$72,474
124		Com.	5/8" X 3/4"	172		175	595,035		597,649	\$4.61	\$1.67	\$1,805	\$5.48	\$1.99	\$2,148
125			1"	12		12	222,650		223,628	\$11.53	\$1.67	\$511	\$13.71	\$1.99	\$610
126				184	2.02%	188	817,685	0.44%	821,277			\$2,316			\$2,758
127	Citrus Springs	Res.	5/8" X 3/4"	20,050		20,722	124,927,968		127,169,210	\$6.42	\$2.41	\$439,513	\$6.24	\$2.34	\$426,881
128			1"	1,022		1,056	11,663,727		11,872,977	\$16.05	\$2.41	\$45,563	\$15.60	\$2.34	\$44,257
129			21,072	3.35%	21,778	136,591,695	1.79%	139,042,188			\$485,078			\$471,138	
130		Com.	5/8" X 3/4"	310		320	1,689,700		1,720,014	\$6.42	\$2.41	\$6,199	\$6.24	\$2.34	\$6,022
131			1"	85		88	3,217,776		3,275,504	\$16.05	\$2.41	\$9,306	\$15.60	\$2.34	\$9,038
132	2"		70		72	3,640,699		3,706,014	\$51.36	\$2.41	\$12,829	\$49.92	\$2.34	\$12,268	
133	Crystal River High.	Res.	5/8" X 3/4"	465		481	8,548,175		8,701,532			\$28,134			\$27,326
134				465	3.35%	481	8,548,175	1.79%	8,701,532			\$28,134			\$27,326
135		Com.	5/8" X 3/4"	21,537		22,258	145,139,870		147,743,719			\$513,210			\$498,464
136				21,537	3.35%	22,258	145,139,870	1.79%	147,743,719			\$513,210			\$498,464
137				21,537	3.35%	22,258	145,139,870	1.79%	147,743,719			\$513,210			\$498,464
138	Citrus Springs	Res.	5/8" X 3/4"	860		898	5,909,470		5,616,316	\$10.69	\$4.00	\$32,065	\$7.47	\$2.80	\$22,434
139				860	4.44%	898	5,909,470	-4.96%	5,616,316			\$32,065			\$22,434
140		Com.	5/8" X 3/4"	18		19	114,520		108,839	\$10.69	\$4.00	\$638	\$7.47	\$2.80	\$447
141				18	4.44%	19	114,520	-4.96%	108,839			\$638			\$447
142				18	4.44%	19	114,520	-4.96%	108,839			\$638			\$447
143	Total	Total		878	4.44%	917	6,023,990	-4.96%	5,725,155			\$32,703			\$22,881
144					878	4.44%	917	6,023,990	-4.96%	5,725,155			\$32,703		
145															
146															
147															
148															
149															

PROJECTED SCHEDULE YEAR WATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

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 Interim ☒ Final ☐
 Historical ☒ Projected ☐
 FPSC Uniform ☒ FPSC Non-uniform ☐ County Regulated ☐

Schedule: E-13
 Page 6 of 29
 Preparer: Bencini
 Supporting Schedules:
 E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.
 Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
				NUMBER OF BILLS			CONSUMPTION			SCHEDULE YEAR REVENUES					
				Historical	Projection	Projected	Historical	Projection	Projected	Present Capped Sta. Alone Rates			Interim Rates (Stand Alone Inc.)		
Line No.	Plant Name	Class	Meter Size	1994	Factor	1995	1994	Factor	1995	BFC Rates	Gallage Rates	Revenue	BFC Rates	Gallage Rates	Revenue
150	Daetwyler Shores	Res.	5/8" X 3/4"	1,438		1,438	14,675,242		14,771,062	\$6.59	\$1.61	\$33,257	\$10.51	\$2.57	\$53,075
151			1"	60		60	1,126,480		1,133,835	\$16.48	\$1.61	\$2,814	\$26.27	\$2.57	\$4,490
152				1,498	0.00%	1,498	15,801,722	0.65%	15,904,897			\$36,071			\$57,565
153		Com.	5/8" X 3/4"	3		3	0		0	\$6.59	\$1.61	\$20	\$10.51	\$2.57	\$32
154			2"	2		2	1,500		1,510	\$52.72	\$1.61	\$107	\$84.04	\$2.57	\$172
155				5	0.00%	5	1,500	0.65%	1,510			\$127			\$204
156	Total											\$36,198			\$57,769
157			1,503	0.00%	1,503	15,803,222	0.65%	15,906,407							
158	Deltona	Res.	5/8" X 3/4"	259,079		265,064	2,331,529,364		2,519,877,726	\$4.24	\$1.16	\$4,046,929	\$4.82	\$1.32	\$4,603,847
160			1"	9,423		9,641	135,931,801		146,912,804	\$10.60	\$1.16	\$272,614	\$12.05	\$1.32	\$310,099
161			1 1/2"	48		49	445,610		481,608	\$21.20	\$1.16	\$1,598	\$24.10	\$1.32	\$1,817
162			2"	29		30	2,671,229		2,887,019	\$33.92	\$1.16	\$4,367	\$38.56	\$1.32	\$4,968
163			4"	12		12	1,909,100		2,063,323	\$106.00	\$1.16	\$3,665	\$120.51	\$1.32	\$4,170
164			268,591	2.31%	274,795	2,472,487,104	8.08%	2,672,222,481			\$4,329,173			\$4,924,901	
165		Com.	5/8" X 3/4"	3,618		3,702	31,856,139		34,429,579	\$4.24	\$1.16	\$55,634	\$4.82	\$1.32	\$63,291
166			1"	820		839	20,684,606		22,355,574	\$10.60	\$1.16	\$34,825	\$12.05	\$1.32	\$39,619
167			1 1/2"	215		220	7,014,888		7,581,573	\$21.20	\$1.16	\$13,459	\$24.10	\$1.32	\$15,310
168			2"	713		729	48,401,926		52,311,988	\$33.92	\$1.16	\$85,410	\$38.56	\$1.32	\$97,162
169	3"		94		96	11,586,209		12,522,180	\$67.84	\$1.16	\$21,039	\$77.13	\$1.32	\$23,933	
170	Total	4"	69		71	29,411,556		31,787,515	\$106.00	\$1.16	\$44,400	\$120.51	\$1.32	\$50,516	
171			5,529	2.31%	5,657	148,955,324	8.08%	160,988,409			\$254,767			\$289,831	
172												\$4,583,940			\$5,214,732
173			274,120	2.31%	280,452	2,621,442,428	8.08%	2,833,210,890							
174															
175	Dol Ray Manor	Res.	5/8" X 3/4"	701		709	7,439,772		7,257,544	\$11.77	\$1.60	\$19,957	\$15.97	\$2.17	\$27,072
176			3"	5		5	2,616,300		2,552,217	\$188.32	\$1.60	\$5,026	\$255.49	\$2.17	\$6,815
177				706	1.17%	714	10,056,072	-2.45%	9,809,761			\$24,983			\$33,887
178		Multi-Fam	3"	7		7	3,339,100		3,257,313	\$188.32	\$1.60	\$6,530	\$255.49	\$2.17	\$8,856
179			7	1.17%	7	3,339,100	-2.45%	3,257,313			\$6,530			\$8,856	
180	Total											\$31,513			\$42,743
181			713	1.17%	721	13,395,172	-2.45%	13,067,074							
182															
183															
184															

PROJECTED SCHEDULE YEAR WATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

Company: SSU / FPSC Jurisdiction

Docket No.: 950495-WS
 Schedule Year Ended: 12/31/95
 Water ☒ Wastewater ☐
 Interim ☒ Final ☐
 Historical ☒ Projected ☒
 FPSC Uniform ☒ FPSC Non-uniform ☒ County Regulated ☐

Schedule: E-13
 Page 7 of 29
 Preparer: Bencini
 Supporting Schedules:
 E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.
 Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	Plant Name	Class	Meter Size	NUMBER OF BILLS			CONSUMPTION			SCHEDULE YEAR REVENUES					
				Historical	Projection	Projected	Historical	Projection	Projected	Present Capped Sta. Alone Rates			Interim Rates (Stand Alone Inc.)		
				1994	Factor	1995	1994	Factor	1995	BFC Rates	Gallage Rates	Revenue	BFC Rates	Gallage Rates	Revenue
185	Druid Hills	Res.	5/8" X 3/4"	2,514		2,514	27,609,803		29,324,382	\$6.52	\$1.40	\$57,445	\$8.74	\$1.88	\$77,102
186			1"	354		354	7,628,529		8,102,264	\$16.30	\$1.40	\$17,113	\$21.86	\$1.88	\$22,970
187			1 1/2"	95		95	2,529,370		2,686,445	\$32.60	\$1.40	\$8,858	\$43.72	\$1.88	\$9,204
188			2"	12		12	548,190		582,233	\$52.16	\$1.40	\$1,441	\$69.95	\$1.88	\$1,934
189				<u>2,975</u>	0.00%	<u>2,975</u>	<u>38,315,892</u>	6.21%	<u>40,695,324</u>			<u>\$82,857</u>			<u>\$111,210</u>
190	Multi-Fam.	1"													
191				7		7	255,950		271,845	\$16.30	\$1.40	\$495	\$21.86	\$1.88	\$664
192				<u>7</u>	0.00%	<u>7</u>	<u>255,950</u>	6.21%	<u>271,845</u>			<u>\$495</u>			<u>\$664</u>
193	Total														
194				<u>2,982</u>	0.00%	<u>2,982</u>	<u>38,571,842</u>	6.21%	<u>40,967,168</u>			<u>\$83,352</u>			<u>\$111,874</u>
195															
196	East Lake Harris Est.	Res.	5/8" X 3/4"	2,062		2,080	5,469,984		5,476,292	\$8.03	\$2.33	\$29,462	\$20.64	\$5.99	\$75,734
197			1"	12		12	61,330		61,401	\$20.08	\$2.33	\$384	\$51.62	\$5.99	\$987
198				<u>2,074</u>	0.87%	<u>2,092</u>	<u>5,531,314</u>	0.12%	<u>5,537,693</u>			<u>\$29,846</u>			<u>\$76,721</u>
199															
200				<u>2,074</u>	0.87%	<u>2,092</u>	<u>5,531,314</u>	0.12%	<u>5,537,693</u>			<u>\$29,846</u>			<u>\$76,721</u>
201	Fern Park	Res.	5/8" X 3/4"	2,009		2,015	14,541,698		14,477,333	\$5.57	\$1.79	\$37,138	\$7.01	\$2.25	\$46,699
202			1"	12		12	153,800		153,119	\$13.93	\$1.79	\$441	\$17.53	\$2.25	\$555
203			1 1/2"	12		12	655,500		652,599	\$27.85	\$1.79	\$1,502	\$35.04	\$2.25	\$1,888
204				<u>2,009</u>	0.29%	<u>2,015</u>	<u>14,541,698</u>	-0.44%	<u>14,477,333</u>			<u>\$37,138</u>			<u>\$46,699</u>
205															
206	Fern Terrace	Com.	5/8" X 3/4"	133		133	1,566,584		1,559,650	\$5.57	\$1.79	\$3,533	\$7.01	\$2.25	\$4,441
207			1"	12		12	153,800		153,119	\$13.93	\$1.79	\$441	\$17.53	\$2.25	\$555
208			1 1/2"	12		12	655,500		652,599	\$27.85	\$1.79	\$1,502	\$35.04	\$2.25	\$1,888
209				<u>157</u>	0.29%	<u>157</u>	<u>2,375,884</u>	-0.44%	<u>2,365,368</u>			<u>\$5,476</u>			<u>\$6,884</u>
210															
211	Fern Terrace	Res.	5/8" X 3/4"	1,460		1,473	12,525,177		11,799,947	\$4.70	\$1.34	\$22,735	\$9.16	\$2.61	\$44,291
212			1"	12		12	195,640		184,312	\$11.75	\$1.34	\$388	\$22.91	\$2.61	\$756
213				<u>1,472</u>	0.87%	<u>1,485</u>	<u>12,720,817</u>	-5.79%	<u>11,984,259</u>			<u>\$23,123</u>			<u>\$45,047</u>
214															
215				<u>1,472</u>	0.87%	<u>1,485</u>	<u>12,720,817</u>	-5.79%	<u>11,984,259</u>			<u>\$23,123</u>			<u>\$45,047</u>
216	Total														
217				<u>1,472</u>	0.87%	<u>1,485</u>	<u>12,720,817</u>	-5.79%	<u>11,984,259</u>			<u>\$23,123</u>			<u>\$45,047</u>
218															

PROJECTED SCHEDULE YEAR WATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

Company: SSU / FPSC Jurisdiction

Docket No.: 950495-WS
 Schedule Year Ended: 12/31/95
 Water ☒ Wastewater ☐
 Interim ☒ Final ☐
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Schedule: E-13
 Page 8 of 29
 Preparer: Bencini
 Supporting Schedules:
 E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.
 Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	Plant Name	Class	Meter Size	NUMBER OF BILLS			CONSUMPTION			SCHEDULE YEAR REVENUES					
				Historical	Projection	Projected	Historical	Projection	Projected	Present Capped Sta. Alone Rates			Interim Rates (Stand Alone Inc.)		
				1994	Factor	1995	1994	Factor	1995	BFC Rates	Gallage Rates	Revenue	BFC Rates	Gallage Rates	Revenue
219	Fisherman's Haven	Res.	5/8" X 3/4"	1,647		1,680	9,300,186		9,456,275	\$4.70	\$1.76	\$24,539	\$7.18	\$2.69	\$37,499
220				1,647	2.00%	1,680	9,300,186	1.68%	9,456,275			\$24,539			\$37,499
221															
222		Com.	5/8" X 3/4"	24		24	128,030		130,179	\$4.70	\$1.76	\$342	\$7.18	\$2.69	\$522
223				24	2.00%	24	128,030	1.68%	130,179			\$342			\$522
224															
225		Total		1,671	2.00%	1,704	9,428,216	1.68%	9,586,454			\$24,881			\$38,021
226															
227	Fountains	Res.	5/8" X 3/4"	338		365	2,657,690		1,586,031	\$23.22	\$6.17	\$18,261	\$59.72	\$15.87	\$46,968
228				338	7.91%	365	2,657,690	-40.32%	1,586,031			\$18,261			\$46,968
229															
230		Com.	1"	10		11	39,470		23,555	\$58.05	\$6.17	\$784	\$149.29	\$15.87	\$2,016
231				10	7.91%	11	39,470	-40.32%	23,555			\$784			\$2,016
232															
233		Total		348	7.91%	376	2,697,160	-40.32%	1,609,586			\$19,045			\$48,984
234															
235	Fox Run	Res.	5/8" X 3/4"	1,180		1,221	10,420,556		10,872,938	\$15.76	\$3.81	\$60,669	\$24.01	\$5.80	\$92,379
236				1,180	3.47%	1,221	10,420,556	4.34%	10,872,938			\$60,669			\$92,379
237															
238		Com.	5/8" X 3/4"	10		10	70		73	\$15.76	\$3.81	\$158	\$24.01	\$5.80	\$240
239			1"	1		1	-10,170		-10,612	\$39.40	\$3.81	(\$1)	\$60.03	\$5.80	(\$2)
240			2"	7		7	27,000		28,172	\$126.08	\$3.81	\$990	\$192.08	\$5.80	\$1,508
241				18	3.47%	19	16,900	4.34%	17,634			\$1,147			\$1,746
242															
243		Total		1,198	3.47%	1,240	10,437,456	4.34%	10,890,572			\$61,816			\$94,125
244															
245	Friendly Center	Res.	5/8" X 3/4"	242		245	1,390,680		1,502,417	\$10.48	\$3.20	\$7,376	\$11.79	\$3.60	\$8,298
246															
247		Total		242	1.09%	245	1,390,680	8.03%	1,502,417			\$7,376			\$8,298
248															
249	Golden Terrace	Res.	5/8" X 3/4"	1,250		1,259	3,994,800		3,976,325	\$9.15	\$3.09	\$23,807	\$14.66	\$4.95	\$38,140
250			2"	12		12	413,600		411,687	\$73.20	\$3.09	\$2,150	\$117.30	\$4.95	\$3,446
251				1,262	0.71%	1,271	4,408,400	-0.46%	4,388,012			\$25,957			\$41,586
252															

PROJECTED SCHEDULE YEAR WATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

Company: SSU / FPSC Jurisdiction

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Water ☒ Wastewater ☐

Interim ☒ Final ☐

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FPSC Uniform ☒ FPSC Non-uniform ☒ County Regulated ☐

Schedule: E-13

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Preparer: Bencini

Supporting Schedules:

E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.
 Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	Plant Name	Class	Meter Size	NUMBER OF BILLS			CONSUMPTION			SCHEDULE YEAR REVENUES					
				Historical 1994	Projection Factor	Projected 1995	Historical 1994	Projection Factor	Projected 1995	Present Capped Sta. Alone Rates			Interim Rates (Stand Alone Inc.)		
										BFC Rates	Gallons Rates	Revenue	BFC Rates	Gallons Rates	Revenue
253		Com.	2"	12		12	266,200		264,969	\$73.20	\$3.09	\$1,697	\$117.30	\$4.95	\$2,720
254				12	0.71%	12	266,200	-0.46%	264,969			\$1,697			\$2,720
255															
256		Total		1,274	0.71%	1,283	4,674,600	-0.46%	4,652,981			\$27,654			\$44,306
257															
258	Gospel Island Est.	Res.	5/8" X 3/4"	96		96	651,590		748,393	\$17.43	\$5.12	\$5,505	\$22.91	\$6.73	\$7,236
259															
260		Total		96	0.00%	96	651,590	14.86%	748,393			\$5,505			\$7,236
261															
262	Grand Terrace	Res.	5/8" X 3/4"	1,317		1,332	11,995,010		9,184,140	\$8.87	\$3.38	\$42,857	\$7.57	\$2.89	\$36,625
263															
264		Total		1,317	1.14%	1,332	11,995,010	-23.43%	9,184,140			\$42,857			\$36,625
265															
266	Harmony Homes	Res.	5/8" X 3/4"	752		753	6,591,166		7,614,505	\$9.23	\$1.86	\$21,113	\$14.44	\$2.91	\$33,031
267															
268		Total		752	0.17%	753	6,591,166	15.53%	7,614,505			\$21,113			\$33,031
269															
270	Hermits Cove	Res.	5/8" X 3/4"	2,078		2,078	5,952,546		5,700,606	\$10.06	\$4.05	\$43,992	\$15.16	\$6.10	\$66,276
271				2,078	0.00%	2,078	5,952,546	-4.23%	5,700,606			\$43,992			\$66,276
272															
273		Com.	5/8" X 3/4"	12		12	364,930		349,484	\$10.06	\$4.05	\$1,536	\$15.16	\$6.10	\$2,314
274				12	0.00%	12	364,930	-4.23%	349,484			\$1,536			\$2,314
275															
276		Total		2,090	0.00%	2,090	6,317,476	-4.23%	6,050,090			\$45,528			\$68,590
277															
278	Hobby Hills	Res.	5/8" X 3/4"	1,157		1,157	6,547,531		5,785,942	\$6.02	\$2.83	\$23,339	\$6.31	\$2.96	\$24,427
279															
280		Total		1,157	0.00%	1,157	6,547,531	-11.63%	5,785,942			\$23,339			\$24,427
281															
282	Holiday Haven	Res.	5/8" X 3/4"	1,304		1,304	4,279,207		4,024,500	\$9.67	\$3.53	\$26,816	\$14.14	\$5.16	\$39,205
283				1,304	0.00%	1,304	4,279,207	-5.95%	4,024,500			\$26,816			\$39,205
284															

PROJECTED SCHEDULE YEAR WATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

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Schedule: E-13
 Page 10 of 29
 Preparer: Bencini
 Supporting Schedules:
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Line No.	Plant Name	Class	Meter Size	NUMBER OF BILLS			CONSUMPTION			SCHEDULE YEAR REVENUES					
				Historical	Projection	Projected	Historical	Projection	Projected	Present Capped Sta. Alone Rates			Interim Rates (Stand Alone Inc.)		
				1994	Factor	1995	1994	Factor	1995	BFC Rates	Gallons Rates	Revenue	BFC Rates	Gallons Rates	Revenue
285		Com.	5/8" X 3/4"	12		12	227,900		214,335	\$9.67	\$3.53	\$873	\$14.14	\$5.16	\$1,278
286			1"	12		12	20,590		19,364	\$24.18	\$3.53	\$358	\$35.36	\$5.16	\$524
287				24	0.00%	24	248,490	-5.95%	233,699			\$1,231			\$1,800
288															
289		Total		1,328	0.00%	1,328	4,527,897	-5.95%	4,258,199			\$28,047			\$41,005
290															
291	Holiday Heights	Res.	5/8" X 3/4"	630		632	5,474,720		5,799,830	\$9.80	\$2.18	\$18,838	\$15.57	\$3.46	\$29,907
292															
293		Total		630	0.32%	632	5,474,720	5.94%	5,799,830			\$18,838			\$29,907
294															
295	Imperial Mobile Terr.	Res.	5/8" X 3/4"	2,881		2,879	13,293,820		14,901,334	\$6.00	\$1.72	\$42,904	\$8.17	\$2.34	\$58,390
296			1"	12		12	114,240		128,054	\$15.00	\$1.72	\$400	\$20.43	\$2.34	\$545
297			1 1/2"	1		1	300		336	\$30.00	\$1.72	\$31	\$40.87	\$2.34	\$42
298				2,894	-0.07%	2,892	13,408,360	12.09%	15,029,724			\$43,335			\$58,977
299															
300		Total		2,894	-0.07%	2,892	13,408,360	12.09%	15,029,724			\$43,335			\$58,977
301															
302	Intercession City	Res.	5/8" X 3/4"	2,860		2,887	14,224,853		13,120,891	\$12.62	\$4.39	\$94,035	\$11.84	\$4.12	\$88,240
303			1"	12		12	227,720		210,047	\$31.55	\$4.39	\$1,301	\$29.61	\$4.12	\$1,220
304				2,872	0.93%	2,899	14,452,573	-7.76%	13,330,938			\$95,336			\$89,460
305															
306		Com.	5/8" X 3/4"	143		144	731,300		674,545	\$12.62	\$4.39	\$4,778	\$11.84	\$4.12	\$4,484
307			1"	24		24	612,030		564,532	\$31.55	\$4.39	\$3,235	\$29.61	\$4.12	\$3,037
308				167	0.93%	169	1,343,330	-7.76%	1,239,077			\$8,013			\$7,521
309															
310		Total		3,039	0.93%	3,067	15,795,903	-7.76%	14,570,015			\$103,349			\$96,981
311															
312	Interlachen Lakes /	Res.	5/8" X 3/4"	2,906		2,927	10,864,928		10,558,050	\$9.69	\$2.50	\$54,758	\$11.21	\$2.89	\$63,325
313	Park Manor			2,906	0.71%	2,927	10,864,928	-2.82%	10,558,050			\$54,758			\$63,325
314															
315		Com.	5/8" X 3/4"	36		36	459,170		446,201	\$9.69	\$2.50	\$1,465	\$11.21	\$2.89	\$1,694
316			1 1/2"	12		12	1,191,320		1,157,671	\$48.45	\$2.50	\$3,475	\$56.07	\$2.89	\$4,019
317				48	0.71%	48	1,650,490	-2.82%	1,603,872			\$4,940			\$5,713
318															
319		Total		2,954	0.71%	2,975	12,515,418	-2.82%	12,161,922			\$59,698			\$69,038

PROJECTED SCHEDULE YEAR WATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

Company: SSU / FPSC Jurisdiction

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Water ☒ Wastewater ☐

Interim ☒ Final ☐

Historical ☒ Projected ☒

FPSC Uniform ☒ FPSC Non-uniform ☒ County Regulated ☐

Schedule: E-13

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Preparer: Bencini

Supporting Schedules:

E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.

Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	Plant Name	Class	Meter Size	NUMBER OF BILLS			CONSUMPTION			SCHEDULE YEAR REVENUES					
				Historical	Projection	Projected	Historical	Projection	Projected	Present Capped Sta. Alone Rates			Interim Rates (Stand Alone Inc.)		
				1994	Factor	1995	1994	Factor	1995	BFC Rates	Gallage Rates	Revenue	BFC Rates	Gallage Rates	Revenue
320															
321	Jungle Den	Res.	5/8" X 3/4"	1,355		1,355	2,630,149		2,806,187	\$12.23	\$3.72	\$27,011	\$12.89	\$3.92	\$28,466
322		Total		1,355	0.00%	1,355	2,630,149	6.69%	2,806,187			\$27,011			\$28,466
323															
324															
325	Keystone Heights	Res.	5/8" X 3/4"	11,219		11,318	72,851,962		75,541,273	\$5.63	\$1.73	\$194,406	\$6.89	\$2.12	\$238,128
326			1"	172		174	3,101,230		3,215,711	\$14.08	\$1.73	\$8,013	\$17.23	\$2.12	\$9,815
327			1 1/2"	20		20	685,900		711,220	\$28.15	\$1.73	\$1,793	\$34.45	\$2.12	\$2,197
328			2"	50		50	2,822,800		2,927,003	\$45.04	\$1.73	\$7,316	\$55.12	\$2.12	\$8,961
329			3"	40		40	11,903,300		12,342,707	\$90.08	\$1.73	\$24,956	\$110.25	\$2.12	\$30,577
330			4"	21		21	6,682,000		6,928,664	\$140.75	\$1.73	\$14,943	\$172.26	\$2.12	\$18,306
331				11,522	0.88%	11,623	98,047,192	3.69%	101,666,579			\$251,427			\$307,984
332															
333		Com.	5/8" X 3/4"	219		221	1,739,073		1,803,270	\$5.63	\$1.73	\$4,364	\$6.89	\$2.12	\$5,346
334			1"	48		48	947,350		982,321	\$14.08	\$1.73	\$2,375	\$17.23	\$2.12	\$2,910
335			1 1/2"	4		4	38,000		39,403	\$28.15	\$1.73	\$181	\$34.45	\$2.12	\$222
336			2"	10		10	703,100		729,055	\$45.04	\$1.73	\$1,711	\$55.12	\$2.12	\$2,097
337			3"	8		8	1,710,400		1,773,539	\$90.08	\$1.73	\$3,789	\$110.25	\$2.12	\$4,642
338			4"	3		3	432,000		447,947	\$140.75	\$1.73	\$1,197	\$172.26	\$2.12	\$1,467
339				292	0.88%	295	5,569,923	3.69%	5,775,535			\$13,617			\$16,684
340															
341		Fire Prot.	6"	24		24	0		0	\$93.83	\$0.00	\$2,252	\$114.84	\$0.00	\$2,756
342				24	0.88%	24	0	N/A	0			\$2,252			\$2,756
343															
344		Total		11,838	0.88%	11,942	103,617,115	3.69%	107,442,114			\$267,296			\$327,424
345															
346	Kingswood	Res.	5/8" X 3/4"	741		743	3,635,429		3,539,788	\$9.31	\$2.89	\$17,147	\$8.85	\$2.75	\$16,310
347															
348		Total		741	0.22%	743	3,635,429	-2.63%	3,539,788			\$17,147			\$16,310
349															

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PROJECTED SCHEDULE YEAR WATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

Company: SSU / FPSC Jurisdiction

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Water ☒ Wastewater ☐

Interim ☒ Final ☐

Historical ☒ Projected ☒

FPSC Uniform ☒ FPSC Non-uniform ☒ County Regulated ☐

Schedule: E-13

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Preparer: Bencini

Supporting Schedules:

E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.

Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	Plant Name	Class	Meter Size	NUMBER OF BILLS			CONSUMPTION			SCHEDULE YEAR REVENUES					
				Historical 1994	Projection Factor	Projected 1995	Historical 1994	Projection Factor	Projected 1995	Present Capped Sta. Alone Rates			Interim Rates (Stand Alone Inc.)		
										BFC Rates	Gallage Rates	Revenue	BFC Rates	Gallage Rates	Revenue
350	Lake Ajay Est.	Res.	5/8" X 3/4"	981		1,071	12,727,667		8,675,761	\$16.58	\$4.16	\$53,848	\$26.24	\$6.58	\$85,190
351			1"	23		25	285,090		194,330	\$41.45	\$4.16	\$1,844	\$65.59	\$6.58	\$2,919
352			1 1/2"	12		13	762,050		519,448	\$82.90	\$4.16	\$3,239	\$131.18	\$6.58	\$5,123
353				1,016	9.19%	1,109	13,774,807	-31.84%	9,389,540			\$58,931			\$93,232
354															
355		Total		1,016	9.19%	1,109	13,774,807	-31.84%	9,389,540			\$58,931			\$93,232
356															
357	Lake Brantley	Res.	5/8" X 3/4"	795		802	6,117,610		7,074,298	\$7.96	\$1.91	\$19,896	\$14.59	\$3.50	\$36,461
358															
359		Total		795	0.83%	802	6,117,610	15.64%	7,074,298			\$19,896			\$36,461
360															
361	Lake Conway Park	Res.	5/8" X 3/4"	1,022		1,026	7,644,995		8,570,691	\$7.82	\$2.02	\$25,336	\$10.81	\$2.79	\$35,003
362															
363		Total		1,022	0.36%	1,026	7,644,995	12.11%	8,570,691			\$25,336			\$35,003
364															
365	Lake Harriet Est.	Res.	5/8" X 3/4"	3,186		3,197	22,916,121		24,552,365	\$5.15	\$1.27	\$47,647	\$7.48	\$1.84	\$69,090
366				3,186	0.35%	3,197	22,916,121	7.14%	24,552,365			\$47,647			\$69,090
367															
368		Com.	5/8" X 3/4"	182		183	2,246,980		2,407,418	\$5.15	\$1.27	\$3,999	\$7.48	\$1.84	\$5,799
369			1"	12		12	43,730		46,852	\$12.88	\$1.27	\$215	\$18.70	\$1.84	\$310
370				194	0.35%	195	2,290,710	7.14%	2,454,270			\$4,214			\$6,109
371															
372		Total		3,380	0.35%	3,392	25,206,831	7.14%	27,006,635			\$51,861			\$75,199
373															
374	Lakeview Villas	Res.	5/8" X 3/4"	149		149	795,840		603,967	\$18.95	\$4.62	\$5,614	\$28.24	\$6.88	\$8,363
375															
376		Total		149	0.00%	149	795,840	-24.11%	603,967			\$5,614			\$8,363
377															
378	Leilani Heights	Res.	5/8" X 3/4"	4,687		4,717	43,012,488		45,177,253	\$5.50	\$1.17	\$78,801	\$7.96	\$1.69	\$113,897
379															
380		Total		4,687	0.63%	4,717	43,012,488	5.03%	45,177,253			\$78,801			\$113,897
381															
382	Leisure Lakes	Res.	5/8" X 3/4"	2,867		2,867	6,569,426		7,163,749	\$9.25	\$3.03	\$48,226	\$13.85	\$4.54	\$72,231
383	(Covered Bridge)			2,867	0.01%	2,867	6,569,426	9.05%	7,163,749			\$48,226			\$72,231
384															

PROJECTED SCHEDULE YEAR WATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

Company: SSU / FPSC Jurisdiction

Docket No.: 950495-VWS
 Schedule Year Ended: 12/31/95
 Water [x] Wastewater []
 Interim [x] Final []
 Historical [x] Projected [x]
 FPSC Uniform [x] FPSC Non-uniform [x] County Regulated []

Schedule: E-13
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 Preparer: Bencini
 Supporting Schedules:
 E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.
 Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	Plant Name	Class	Meter Size	NUMBER OF BILLS			CONSUMPTION			SCHEDULE YEAR REVENUES					
				Historical 1994	Projection Factor	Projected 1995	Historical 1994	Projection Factor	Projected 1995	Present Capped Sta. Alone Rates			Interim Rates (Stand Alone Inc.)		
										BFC Rates	Gallons Rates	Revenue	BFC Rates	Gallons Rates	Revenue
385	Marco Shores	Com.	5/8" X 3/4"	48	0.01%	48	720,521	9.05%	785,705	\$9.25	\$3.03	\$2,825	\$13.85	\$4.54	\$4,232
386				48		48	720,521		785,705			\$2,825			\$4,232
387		Total		2,915	1.01%	2,915	7,289,947	9.05%	7,949,455			\$51,051			\$76,463
388															
389		Res.	5/8" X 3/4"	2,943	3.07%	3,033	6,620,620	24.14%	8,219,082	\$12.26	\$3.53	\$66,198	\$21.80	\$6.28	\$117,735
390				12		12	1,012,900		1,257,451			\$5,616			\$9,990
391		Multi-Fam.	2"	2,955	3.07%	3,046	7,633,520	24.14%	9,476,534	\$98.08	\$3.53	\$71,814	\$174.44	\$6.28	\$127,725
392															
393		Com.	5/8" X 3/4"	84	3.07%	87	5,132,900	24.14%	6,372,172	\$98.08	\$3.53	\$31,027	\$174.44	\$6.28	\$55,193
394				84		87	5,132,900		6,372,172			\$31,027			\$55,193
395	Marion Oaks	Com.	5/8" X 3/4"	240	3.07%	247	394,180	24.14%	489,350	\$12.26	\$3.53	\$4,755	\$21.80	\$6.28	\$8,458
396				54		56	745,040		924,920			\$4,981			\$8,861
397		1 1/2"	2"	24	3.07%	25	1,230,990	24.14%	1,528,196	\$61.30	\$3.53	\$8,928	\$109.02	\$6.28	\$12,323
398				124		128	8,903,250		11,052,823			\$51,570			\$91,740
399		Total		442	3.07%	456	11,273,460	24.14%	13,995,290			\$68,234			\$121,382
400															
401		Res.	5/8" X 3/4"	28,992	5.48%	30,581	152,290,651	-5.31%	144,205,346	\$9.91	\$3.52	\$810,661	\$9.83	\$3.49	\$803,888
402				250		264	1,316,599		1,246,699			\$10,930			\$10,837
403		Com.	5/8" X 3/4"	29,242	5.48%	30,844	153,607,250	-5.31%	145,452,045	\$24.78	\$3.52	\$821,591	\$24.57	\$3.49	\$814,725
404															
405		Com.	5/8" X 3/4"	650	5.48%	686	2,394,169	-5.31%	2,267,060	\$9.91	\$3.52	\$14,778	\$9.83	\$3.49	\$14,655
406				55		58	941,260		891,287			\$4,574			\$4,536
407		1 1/2"	2"	60	5.48%	63	948,370	-5.31%	898,020	\$49.55	\$3.52	\$6,283	\$49.13	\$3.49	\$6,229
408				146		154	9,258,149		8,766,622			\$43,068			\$42,702
409		3"		12	5.48%	13	2,818,100	-5.31%	2,668,483	\$158.56	\$3.52	\$11,454	\$157.21	\$3.49	\$11,357
410				923		974	16,360,048		15,491,472			\$80,157			\$79,479
411		Total		30,165	5.48%	31,818	169,967,298	-5.31%	160,943,517			\$901,748			\$894,204
412															
413		Com.	5/8" X 3/4"	650	5.48%	686	2,394,169	-5.31%	2,267,060	\$9.91	\$3.52	\$14,778	\$9.83	\$3.49	\$14,655
414				55		58	941,260		891,287			\$4,574			\$4,536
415		1 1/2"	2"	60	5.48%	63	948,370	-5.31%	898,020	\$49.55	\$3.52	\$6,283	\$49.13	\$3.49	\$6,229
416				146		154	9,258,149		8,766,622			\$43,068			\$42,702
417		3"		12	5.48%	13	2,818,100	-5.31%	2,668,483	\$158.56	\$3.52	\$11,454	\$157.21	\$3.49	\$11,357
				923		974	16,360,048		15,491,472			\$80,157			\$79,479
		Total		30,165	5.48%	31,818	169,967,298	-5.31%	160,943,517			\$901,748			\$894,204

PROJECTED SCHEDULE YEAR WATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

Company: SSU / FPSC Jurisdiction

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Water [x] Wastewater []

Interim [x] Final []

Historical [x] Projected [x]

FPSC Uniform [x] FPSC Non-uniform [x] County Regulated []

Schedule: E-13

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Preparer: Bencini

Supporting Schedules:

E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.
 Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Plant Name	Class	Meter Size	NUMBER OF BILLS			CONSUMPTION			SCHEDULE YEAR REVENUES					
				Historical 1994	Projection Factor	Projected 1995	Historical 1994	Projection Factor	Projected 1995	Present Capped Sta. Alone Rates			Interim Rates (Stand Alone Inc.)		
										BFC Rates	Gallonge Rates	Revenue	BFC Rates	Gallonge Rates	Revenue
418	Meredith Manor	Res.	5/8" X 3/4"	7,000		7,000	53,787,114		54,916,774	\$4.94	\$1.35	\$108,718	\$5.99	\$1.64	\$131,994
419			1"	74		74	1,276,110		1,302,911	\$12.35	\$1.35	\$2,673	\$14.98	\$1.64	\$3,246
420			1 1/2"	12		12	389,840		398,028	\$24.70	\$1.35	\$833	\$29.96	\$1.64	\$1,013
421			2"	12		12	705,990		720,818	\$39.52	\$1.35	\$1,447	\$47.94	\$1.64	\$1,757
422			3"	12		12	706,500		721,338	\$79.04	\$1.35	\$1,922	\$95.88	\$1.64	\$2,334
423				7,110	0.00%	7,110	56,865,554	2.10%	58,059,869			\$115,593			\$140,344
424															
425		Com.	5/8" X 3/4"	436		436	6,499,180		6,635,679	\$4.94	\$1.35	\$11,112	\$5.99	\$1.64	\$13,495
426			1"	120		120	4,713,470		4,812,464	\$12.35	\$1.35	\$7,979	\$14.98	\$1.64	\$9,690
427			1 1/2"	84		84	4,181,710		4,269,536	\$24.70	\$1.35	\$7,839	\$29.96	\$1.64	\$9,519
428			2"	24		24	327,220		334,092	\$39.52	\$1.35	\$1,399	\$47.94	\$1.64	\$1,699
429				664	0.00%	664	15,721,580	2.10%	16,051,771			\$28,329			\$34,403
430															
431		Fire Prot.	4"	36		36	0		0	\$41.17	\$0.00	\$1,482	\$49.94	\$0.00	\$1,798
432				36	0.00%	36	0	N/A	0			\$1,482			\$1,798
433															
434		Total		7,810	0.00%	7,810	72,587,134	2.10%	74,111,640			\$145,404			\$176,545
435															
436	Momingview	Res.	5/8" X 3/4"	346		350	3,062,225		2,826,734	\$8.55	\$2.84	\$11,021	\$15.76	\$5.24	\$20,328
437			1"	84		85	883,810		815,843	\$21.38	\$2.84	\$4,134	\$39.42	\$5.24	\$7,626
438				430	1.27%	435	3,946,035	-7.69%	3,642,577			\$15,155			\$27,954
439															
440		Total		430	1.27%	435	3,946,035	-7.69%	3,642,577			\$15,155			\$27,954
441															
442	Oak Forest	Res.	5/8" X 3/4"	1,688		1,713	11,765,719		12,812,728	\$6.59	\$1.87	\$35,249	\$7.77	\$2.20	\$41,498
443			1"	12		12	47,850		52,108	\$16.48	\$1.87	\$295	\$19.42	\$2.20	\$348
444			1 1/2"	12		12	210,710		229,461	\$32.95	\$1.87	\$824	\$38.83	\$2.20	\$971
445				1,712	1.49%	1,738	12,024,279	8.90%	13,094,297			\$36,368			\$42,817
446															
447		Total		1,712	1.49%	1,738	12,024,279	8.90%	13,094,297			\$36,368			\$42,817
448															
449	Oakwood	Res.	5/8" X 3/4"	2,441		2,496	10,144,167		9,908,653	\$9.01	\$2.51	\$47,360	\$9.08	\$2.53	\$47,733
450															
451		Total		2,441	2.27%	2,496	10,144,167	-2.32%	9,908,653			\$47,360			\$47,733
452															

PROJECTED SCHEDULE YEAR WATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

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Schedule: E-13

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Preparer: Bencini

Supporting Schedules:

E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.
 Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Line No.	Plant Name	Class	Meter Size	NUMBER OF BILLS			CONSUMPTION			SCHEDULE YEAR REVENUES						
				Historical 1994	Projection Factor	Projected 1995	Historical 1994	Projection Factor	Projected 1995	Present Capped Sta. Alone Rates			Interim Rates (Stand Alone Inc.)			
										BFC Rates	Gallonge Rates	Revenue	BFC Rates	Gallonge Rates	Revenue	
453	Palisades Country Club	Res.	5/8" X 3/4"	319		491	8,319,270		8,800,034	\$13.02	\$3.83	\$40,097	\$13.52	\$3.98	\$41,662	
454			3/4"	37		57	1,030,830		1,090,401	\$19.53	\$3.83	\$5,289	\$20.28	\$3.98	\$5,496	
455				356	53.98%	548	9,350,100	5.78%	9,890,435			\$45,386			\$47,158	
456		Com.	5/8" X 3/4"	12		18	301,150		318,553	\$13.02	\$3.83	\$1,454	\$13.52	\$3.98	\$1,511	
458			2"	38		59	2,258,900		2,389,440	\$104.16	\$3.83	\$15,297	\$108.18	\$3.98	\$15,893	
459				50	53.98%	77	2,560,050	5.78%	2,707,993			\$18,751			\$17,404	
460	Total			406	53.98%	625	11,910,150	5.78%	12,598,428			\$62,137			\$64,562	
461																
462	Palm Port	Res.	5/8" X 3/4"	1,192		1,234	5,097,894		5,025,927	\$8.77	\$2.70	\$24,392	\$13.47	\$4.15	\$37,480	
463				Total		1,192	3.49%	1,234	5,097,894	-1.41%	5,025,927			\$24,392		
464	Palm Terrace	Res.	5/8" X 3/4"	14,172		14,216	62,662,394		68,168,060	\$10.21	\$4.04	\$420,544	\$7.02	\$2.78	\$289,303	
465					14,172	0.31%	14,216	62,662,394	8.79%	68,168,060			\$420,544			\$289,303
466																
467		Com.	5/8" X 3/4"	32		32	221,640		241,114	\$10.21	\$4.04	\$1,301	\$7.02	\$2.78	\$895	
468			2"	12		12	774,300		842,332	\$81.68	\$4.04	\$4,383	\$56.18	\$2.78	\$3,016	
469				44	0.31%	44	995,940	8.79%	1,083,446			\$5,684			\$3,911	
470	Pub. Auth.	3"		12		12	39,400		42,862	\$163.36	\$4.04	\$2,133	\$112.36	\$2.78	\$1,467	
471				12	0.00%	12	39,400	8.79%	42,862			\$2,133			\$1,467	
472			Total		14,228	0.31%	14,272	63,697,734	8.79%	69,294,367			\$428,361			\$294,681
473	Palms Mobile Home Park	Res.	5/8" X 3/4"	701		701	1,615,690		1,781,068	\$10.56	\$2.12	\$11,179	\$38.00	\$7.63	\$40,228	
474				Total		701	0.00%	701	1,615,690	10.24%	1,781,068			\$11,179		
475	Picciola Island	Res.	5/8" X 3/4"	1,561		1,573	10,795,682		11,502,230	\$5.27	\$1.51	\$25,658	\$8.05	\$2.31	\$39,233	
476				1"	24		24	169,690		180,796	\$13.18	\$1.51	\$589	\$20.13	\$2.31	\$901
477					1,585	0.78%	1,597	10,965,372	6.54%	11,683,025			\$26,247			\$40,134
478		Total		1,585	0.78%	1,597	10,965,372	6.54%	11,683,025			\$26,247			\$40,134	

PROJECTED SCHEDULE YEAR WATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

Company: SSU / FPSC Jurisdiction
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water ☒ Wastewater ☐
Interim ☒ Final ☐
Historical ☒ Projected ☒
FPSC Uniform ☒ FPSC Non-uniform ☒ County Regulated ☐

Schedule: E-13
Page 16 of 29
Preparer: Bencini
Supporting Schedules:
E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.
Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	Plant Name	Class	Meter Size	NUMBER OF BILLS			CONSUMPTION			SCHEDULE YEAR REVENUES					
				Historical	Projection	Projected	Historical	Projection	Projected	Present Capped Sta. Alone Rates			Interim Rates (Stand Alone Inc.)		
				1994	Factor	1995	1994	Factor	1995	BFC Rates	Gallons Rates	Revenue	BFC Rates	Gallons Rates	Revenue
488	Pine Ridge	Res.	5/8" X 3/4"	1,910		2,268	24,090,200		23,063,143	\$4.85	\$1.85	\$53,667	\$6.86	\$2.62	\$75,983
489			1"	5,876		6,977	83,237,285		79,888,562	\$4.85	\$1.85	\$181,262	\$6.86	\$2.62	\$256,646
490			2"	18		21	832,289		796,805	\$38.80	\$1.85	\$2,289	\$54.87	\$2.62	\$3,240
491		Com.		7,804	18.73%	9,266	108,159,774	-4.26%	103,548,510			\$237,218			\$335,869
492															
493	Pine Ridge Est.	Res.	5/8" X 3/4"	129		153	678,850		649,908	\$4.85	\$1.85	\$1,944	\$6.86	\$2.62	\$2,753
494			1"	19		23	98,399		94,204	\$12.13	\$1.85	\$453	\$17.15	\$2.62	\$641
495			2"	33		39	812,660		778,013	\$38.80	\$1.85	\$2,952	\$54.87	\$2.62	\$4,178
496		Com.		181	18.73%	215	1,589,909	-4.26%	1,522,125			\$5,349			\$7,572
497															
498	Piney Woods	Total		7,985	18.73%	9,481	109,749,683	-4.26%	105,070,636			\$242,567			\$343,441
499		Res.	5/8" X 3/4"	2,533		2,602	19,895,651		16,056,416	\$9.00	\$3.09	\$73,032	\$9.06	\$3.11	\$73,509
500			1"	2		2	60,760		49,035	\$22.50	\$3.09	\$197	\$22.64	\$3.11	\$197
501			1 1/2"	12		12	82,600		66,861	\$45.00	\$3.09	\$746	\$45.28	\$3.11	\$750
502		Com.		2,547	2.71%	2,616	20,039,011	-19.30%	16,172,112			\$73,975			\$74,456
503															
504	Point O' Woods	Total		2,547	2.71%	2,616	20,039,011	-19.30%	16,172,112			\$73,975			\$74,456
505		Res.	5/8" X 3/4"	1,989		1,995	17,080,443		17,027,380	\$6.50	\$1.66	\$41,233	\$11.37	\$2.90	\$72,062
506				1,989	0.30%	1,995	17,080,443	-0.31%	17,027,380			\$41,233			\$72,062
507															
508		Com.	5/8" X 3/4"	12		12	123,560		123,176	\$6.50	\$1.66	\$282	\$11.37	\$2.90	\$493
509				12	0.30%	12	123,560	-0.31%	123,176			\$282			\$493
510	Multi-Fam.	Total		2,001	0.30%	2,007	17,204,003	-0.31%	17,150,557			\$41,515			\$72,555
511		Res.	5/8" X 3/4"	3,818		3,911	17,761,883		18,443,355	\$6.62	\$3.25	\$85,832	\$10.94	\$5.37	\$141,827
512				3,818	2.43%	3,911	17,761,883	3.84%	18,443,355			\$85,832			\$141,827
513															
514		Multi-Fam.	5/8" X 3/4"	241		247	934,110		969,949	\$6.62	\$3.25	\$4,787	\$10.94	\$5.37	\$7,911
515				241	2.43%	247	934,110	3.84%	969,949			\$4,787			\$7,911
516															
517															
518															
519															
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521															

PROJECTED SCHEDULE YEAR WATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

Company: SSU / FPSC Jurisdiction

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Water ☒ Wastewater ☐

Interim ☒ Final ☐

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FPSC Uniform ☒ FPSC Non-uniform ☒ County Regulated ☐

Schedule: E-13

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Preparer: Bencini

Supporting Schedules:

E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.
 Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	Plant Name	Class	Meter Size	NUMBER OF BILLS			CONSUMPTION			SCHEDULE YEAR REVENUES					
				Historical	Projection	Projected	Historical	Projection	Projected	Present Capped Sta. Alone Rates			Interim Rates (Stand Alone Inc.)		
				1994	Factor	1995	1994	Factor	1995	BFC Rates	Gallons Rates	Revenue	BFC Rates	Gallons Rates	Revenue
522	Pomona Park	Com.	5/8" X 3/4"	72		74	340,390		353,450	\$6.62	\$3.25	\$1,639	\$10.94	\$5.37	\$2,708
523				72	2.43%	74	340,390	3.84%	353,450			\$1,639			\$2,708
524		Total		4,131	2.43%	4,231	19,036,383	3.84%	19,766,754			\$92,258			\$152,446
525															
526															
527	Pomona Park	Res.	5/8" X 3/4"	1,895		1,931	7,902,794		6,427,001	\$8.61	\$1.99	\$29,416	\$12.92	\$2.99	\$44,166
528				12		12	65,970		53,651	\$21.53	\$1.99	\$365	\$32.30	\$2.99	\$548
529		Total	1"	1,907	1.89%	1,943	7,968,764	-18.67%	6,480,652			\$29,781			\$44,714
530															
531															
532	Postmaster Village	Com.	5/8" X 3/4"	73		74	633,250		514,995	\$8.61	\$1.99	\$1,662	\$12.92	\$2.99	\$2,496
533				24		24	2,274,930		1,850,102	\$68.88	\$1.99	\$5,335	\$103.33	\$2.99	\$8,012
534		Total	2"	97	1.89%	99	2,908,180	-18.67%	2,365,097			\$6,997			\$10,508
535															
536															
537	Postmaster Village	Res.	5/8" X 3/4"	1,870		1,894	14,297,321		15,123,981	\$9.43	\$2.49	\$55,519	\$12.69	\$3.35	\$74,700
538		Total		1,870	1.30%	1,894	14,297,321	5.78%	15,123,981			\$55,519			\$74,700
539															
540	Quail Ridge	Res.	5/8" X 3/4"	176		193	1,768,680		2,086,930	\$11.13	\$4.73	\$12,019	\$24.33	\$10.34	\$26,275
541		Total		176	9.49%	193	1,768,680	17.99%	2,086,930			\$12,019			\$26,275
542															
543	River Grove	Res.	5/8" X 3/4"	1,254		1,254	7,790,550		6,928,227	\$10.17	\$3.49	\$36,933	\$11.26	\$3.87	\$40,932
544		Total		1,254	0.00%	1,254	7,790,550	-11.07%	6,928,227			\$36,933			\$40,932
545															
546	River Park	Res.	5/8" X 3/4"	4,198		4,240	10,868,174		10,123,454	\$9.49	\$2.99	\$70,507	\$12.67	\$3.99	\$94,114
547				4,198	1.01%	4,240	10,868,174	-6.85%	10,123,454			\$70,507			\$94,114
548		Com.	5/8" X 3/4"	24		24	14,980		13,954	\$9.49	\$2.99	\$270	\$12.67	\$3.99	\$360
549				24	1.01%	24	14,980	-6.85%	13,954			\$270			\$360
550															
551	River Park	Com.	5/8" X 3/4"	24		24	14,980		13,954	\$9.49	\$2.99	\$270	\$12.67	\$3.99	\$360
552				24	1.01%	24	14,980	-6.85%	13,954			\$270			\$360
553		Total		4,222	1.01%	4,265	10,883,154	-6.85%	10,137,407			\$70,777			\$94,474
554															
555															
556															

PROJECTED SCHEDULE YEAR WATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

Company: SSU / FPSC Jurisdiction

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Water ☒ Wastewater ☐

Interim ☒ Final ☐

Historical ☒ Projected ☒

FPSC Uniform ☒ FPSC Non-uniform ☒ County Regulated ☐

Schedule: E-13

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Preparer: Bencini

Supporting Schedules:

E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.
 Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	Plant Name	Class	Meter Size	NUMBER OF BILLS			CONSUMPTION			SCHEDULE YEAR REVENUES					
				Historical 1994	Projection Factor	Projected 1995	Historical 1994	Projection Factor	Projected 1995	Present Capped Sta. Alone Rates			Interim Rates (Stand Alone Inc.)		
										BFC Rates	Gallons	Revenue	BFC Rates	Gallons	Revenue
557	Rosemont/Rolling Green	Res.	5/8" X 3/4"	1,430		1,488	17,984,709		18,065,020	\$9.84	\$3.27	\$73,715	\$11.61	\$3.86	\$87,007
558															
559		Total		1,430	4.08%	1,488	17,984,709	0.45%	18,065,020			\$73,715			\$87,007
560															
561	Salt Springs	Res.	5/8" X 3/4"	1,210		1,229	2,300,839		1,499,921	\$13.42	\$4.31	\$22,958	\$12.05	\$3.87	\$20,614
562				1,210	1.57%	1,229	2,300,839	-34.81%	1,499,921			\$22,958			\$20,614
563															
564		Com.	5/8" X 3/4"	116		118	730,080		475,940	\$13.42	\$4.31	\$3,635	\$12.05	\$3.87	\$3,264
565			1"	12		12	722,180		470,790	\$33.55	\$4.31	\$2,432	\$30.13	\$3.87	\$2,184
566			2"	36		37	4,773,500		3,111,853	\$107.36	\$4.31	\$17,384	\$96.42	\$3.87	\$15,611
567			4"	12		12	23,479,150		15,306,100	\$335.50	\$4.31	\$69,995	\$301.31	\$3.87	\$62,851
568				176	1.57%	179	29,704,910	-34.81%	19,384,684			\$93,446			\$83,910
569															
570		Total		1,386	1.57%	1,408	32,005,749	-34.81%	20,864,605			\$116,404			\$104,524
571															
572	Samira Villas	Com.	1 1/2"	12	0.00%	12	314,820	18.31%	372,452	\$67.70	\$3.89	\$2,261	\$53.47	\$3.07	\$1,785
573			2"	12		12	606,700		717,765	\$108.32	\$3.89	\$4,092	\$85.55	\$3.07	\$3,231
574				24		24	921,520		1,090,218			\$6,353			\$5,016
575															
576		Total		24	0.00%	24	921,520	18.31%	1,090,218			\$6,353			\$5,016
577															
578	Silv. Lake Est/W. Shores	Res.	5/8" X 3/4"	13,598	3.78%	14,112	150,944,665	24.49%	187,906,070	\$3.61	\$0.54	\$152,413	\$5.92	\$0.89	\$250,779
579			3/4"	155		161	1,968,480		2,450,496	\$5.42	\$0.54	\$2,196	\$8.89	\$0.89	\$3,612
580			1"	2,354		2,443	49,799,423		61,993,671	\$9.03	\$0.54	\$55,537	\$14.81	\$0.89	\$91,355
581			1 1/2"	12		12	1,100,300		1,369,727	\$18.05	\$0.54	\$957	\$29.61	\$0.89	\$1,574
582			2"	12		12	1,393,470		1,734,685	\$28.88	\$0.54	\$1,284	\$47.37	\$0.89	\$2,112
583				16,131		16,741	205,206,338		255,454,650			\$212,387			\$349,432
584															
585		Com.	2"	12		12	5,062,000		6,301,518	\$28.88	\$0.54	\$3,750	\$47.37	\$0.89	\$6,176
586				12	3.78%	12	5,062,000	24.49%	6,301,518			\$3,750			\$6,176
587															
588		Total		16,143	3.78%	16,753	210,268,338	24.49%	261,756,168			\$216,137			\$355,608
589															

PROJECTED SCHEDULE YEAR WATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

Company: SSU / FPSC Jurisdiction

Docket No.: 950495-WS

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Water ☒ Wastewater ☐

Interim ☒ Final ☐

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Schedule: E-13

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Preparer: Bencini

Supporting Schedules:

E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.

Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	Plant Name	Class	Meter Size	NUMBER OF BILLS			CONSUMPTION			SCHEDULE YEAR REVENUES					
				Historical	Projection	Projected	Historical	Projection	Projected	Present Capped Sta. Alone Rates			Interim Rates (Stand Alone Inc.)		
				1994	Factor	1995	1994	Factor	1995	BFC Rates	Gallons Rates	Revenue	BFC Rates	Gallons Rates	Revenue
590	Silver Lake Oaks	Res.	5/8" X 3/4"	314		329	1,797,250		1,532,868	\$9.63	\$5.45	\$11,522	\$17.20	\$9.73	\$20,574
591															
592		Total		314	4.69%	329	1,797,250	-14.71%	1,532,868			\$11,522			\$20,574
593															
594	Skycrest	Res.	5/8" X 3/4"	1,364		1,371	6,925,847		6,460,688	\$7.72	\$1.93	\$23,053	\$26.92	\$6.73	\$80,387
595															
596		Total		1,364	0.51%	1,371	6,925,847	-6.72%	6,460,688			\$23,053			\$80,387
597															
598	St. Johns High.	Res.	5/8" X 3/4"	984		998	2,805,770		2,859,427	\$9.63	\$3.47	\$19,533	\$13.80	\$4.97	\$27,983
599															
600		Total		984	1.45%	998	2,805,770	1.91%	2,859,427			\$19,533			\$27,983
601															
602	Stone Mount.	Res.	5/8" X 3/4"	84		88	1,173,690		1,253,431	\$16.20	\$4.47	\$7,029	\$24.12	\$6.66	\$10,471
603															
604		Total		84	4.32%	88	1,173,690	6.79%	1,253,431			\$7,029			\$10,471
605															
606	Sugar Mill	Res.	5/8" X 3/4"	7,256		7,355	23,526,012		24,040,709	\$11.58	\$3.94	\$179,891	\$15.27	\$5.20	\$237,323
607			3/4"	10		10	42,020		42,939	\$17.37	\$3.94	\$343	\$22.91	\$5.20	\$452
608				7,266	1.37%	7,366	23,568,032	2.19%	24,083,649			\$180,234			\$237,775
609															
610		Com.	5/8" X 3/4"	120		122	680,054		694,932	\$11.58	\$3.94	\$4,151	\$15.27	\$5.20	\$5,477
611			1"	24		24	196,600		200,901	\$28.95	\$3.94	\$1,487	\$38.19	\$5.20	\$1,962
612			2"	36		36	1,065,508		1,088,819	\$92.64	\$3.94	\$7,625	\$122.19	\$5.20	\$10,061
613				180	1.37%	182	1,942,162	2.19%	1,984,652			\$13,263			\$17,500
614															
615		Total		7,446	1.37%	7,548	25,510,194	2.19%	26,068,301			\$193,497			\$255,275
616															
617	Sugarmill Woods	Res.	5/8" X 3/4"	5,183		5,600	33,577,645		40,083,173	\$2.64	\$0.85	\$48,855	\$4.65	\$1.50	\$86,165
618			3/4"	896		968	7,987,000		9,534,448	\$2.64	\$0.85	\$10,660	\$4.65	\$1.50	\$18,803
619			1"	20,342		21,980	268,874,661		320,967,997	\$2.64	\$0.85	\$330,850	\$4.65	\$1.50	\$583,659
620			1 1/2"	51		55	1,000,860		1,194,772	\$13.20	\$0.85	\$1,742	\$23.27	\$1.50	\$3,072
621				26,472	8.05%	28,603	311,440,166	19.37%	371,780,389			\$392,107			\$691,699
622															

PROJECTED SCHEDULE YEAR WATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

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Schedule: E-13

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Preparer: Bendini

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E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.
 Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
				NUMBER OF BILLS			CONSUMPTION			SCHEDULE YEAR REVENUES					
				Historical	Projection	Projected	Historical	Projection	Projected	Present Capped Sta. Alone Rates			Interim Rates (Stand Alone Inc.)		
Line No.	Plant Name	Class	Meter Size	1994	Factor	1995	1994	Factor	1995	BFC Rates	Gallons Rates	Revenue	BFC Rates	Gallons Rates	Revenue
623		Com.	5/8" X 3/4"	81		88	1,068,070		1,275,004	\$2.64	\$0.85	\$1,316	\$4.65	\$1.50	\$2,322
624			3/4"	72		78	455,540		543,799	\$3.96	\$0.85	\$771	\$6.98	\$1.50	\$1,380
625			1"	143		155	4,934,020		5,889,966	\$6.60	\$0.85	\$6,029	\$11.64	\$1.50	\$10,639
626			1 1/2"	128		138	6,475,940		7,730,626	\$13.20	\$0.85	\$8,393	\$23.27	\$1.50	\$14,807
627			2"	40		43	1,208,500		1,442,642	\$21.12	\$0.85	\$2,134	\$37.23	\$1.50	\$3,785
628			3"	12		13	187,700		224,066	\$42.24	\$0.85	\$739	\$74.46	\$1.50	\$1,304
629				476	8.05%	514	14,329,770	19.37%	17,106,103			\$19,382			\$34,197
630															
631		Total		26,948	8.05%	29,117	325,769,936	19.37%	388,886,492			\$411,489			\$725,896
632															
633	Sunny Hills	Res.	5/8" X 3/4"	3,706		3,755	19,155,741		20,521,532	\$9.09	\$3.31	\$102,059	\$10.65	\$3.88	\$119,615
634			1"	1,127		1,142	7,268,040		7,786,246	\$22.73	\$3.31	\$51,730	\$26.64	\$3.88	\$60,634
635				4,833	1.32%	4,897	26,423,781	7.13%	28,307,778			\$153,789			\$180,249
636															
637		Com.	5/8" X 3/4"	163		165	560,360		600,313	\$9.09	\$3.31	\$3,487	\$10.65	\$3.88	\$4,086
638			1"	48		49	713,190		764,040	\$22.73	\$3.31	\$3,643	\$26.64	\$3.88	\$4,269
639			1 1/2"	12		12	0		0	\$45.45	\$3.31	\$545	\$53.27	\$3.88	\$639
640			2"	56		57	619,800		663,991	\$72.72	\$3.31	\$6,343	\$85.23	\$3.88	\$7,434
641				279	1.32%	283	1,893,350	7.13%	2,028,345			\$14,018			\$16,428
642															
643		Total		5,112	1.32%	5,179	28,317,131	7.13%	30,336,122			\$167,807			\$196,677
644															
645	Sunshine Parkway	Com.	5/8" X 3/4"	62		70	2,436,081		2,286,882	\$8.36	\$2.38	\$6,028	\$10.69	\$3.04	\$7,700
646			1 1/2"	24		27	2,144,600		2,013,253	\$41.80	\$2.38	\$5,921	\$53.45	\$3.04	\$7,563
647			2"	12		14	343,800		322,744	\$66.88	\$2.38	\$1,704	\$85.52	\$3.04	\$2,178
648			3"	26		29	19,511,920		18,316,903	\$133.76	\$2.38	\$47,473	\$171.04	\$3.04	\$60,643
649				124	12.93%	140	24,436,401	-6.12%	22,939,781			\$61,126			\$78,084
650															
651		Total		124	12.93%	140	24,436,401	-6.12%	22,939,781			\$61,126			\$78,084
652															
653	Tropical Park	Res.	5/8" X 3/4"	6,306		6,338	28,755,994		28,038,307	\$5.51	\$2.56	\$106,700	\$7.34	\$3.41	\$142,132
654			1"	48		48	1,786,770		1,742,176	\$13.78	\$2.56	\$5,121	\$18.36	\$3.41	\$6,822
655			1 1/2"	12		12	190,200		185,453	\$27.55	\$2.56	\$806	\$36.71	\$3.41	\$1,073
656			2"	12		12	439,900		428,921	\$44.08	\$2.56	\$1,627	\$58.73	\$3.41	\$2,168
657				6,378	0.51%	6,410	31,172,864	-2.50%	30,394,857			\$114,254			\$152,195

PROJECTED SCHEDULE YEAR WATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

Company: SSU / FPSC Jurisdiction

Docket No.: 950495-WS
 Schedule Year Ended: 12/31/95
 Water ☒ Wastewater ☐
 Interim ☒ Final ☐
 Historical ☒ Projected ☒
 FPSC Uniform ☒ FPSC Non-uniform ☒ County Regulated ☐

Schedule: E-13
 Page 21 of 29
 Preparer: Bencini
 Supporting Schedules:
 E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.
 Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	Plant Name	Class	Meter Size	NUMBER OF BILLS			CONSUMPTION			SCHEDULE YEAR REVENUES					
				Historical	Projection	Projected	Historical	Projection	Projected	Present Capped Sta. Alone Rates			Interim Rates (Stand Alone Inc.)		
				1994	Factor	1995	1994	Factor	1995	BFC Rates	Gallage Rates	Revenue	BFC Rates	Gallage Rates	Revenue
658															
659		Com.	5/8" X 3/4"	133		134	843,320		822,273	\$5.51	\$2.56	\$2,843	\$7.34	\$3.41	\$3,788
660				133	0.51%	134	843,320	-2.50%	822,273			\$2,843			\$3,788
661															
662		Total		6,511	0.51%	6,544	32,016,184	-2.50%	31,217,129			\$117,097			\$155,983
663															
664	University Shores	Res.	5/8" X 3/4"	39,456		42,317	302,385,315		303,230,642	\$4.76	\$1.13	\$544,080	\$5.81	\$1.38	\$664,320
665			3/4"	25		27	123,690		124,036	\$7.14	\$1.13	\$333	\$8.72	\$1.38	\$406
666			1"	122		131	1,791,505		1,796,513	\$11.90	\$1.13	\$3,589	\$14.53	\$1.38	\$4,382
667			1 1/2"	12		13	1,162,050		1,165,299	\$23.80	\$1.13	\$1,826	\$29.05	\$1.38	\$1,986
668				39,615	7.25%	42,487	305,462,560	0.28%	306,316,490			\$549,628			\$671,094
669															
670		Com.	5/8" X 3/4"	315		338	5,026,400		5,040,451	\$4.76	\$1.13	\$7,305	\$5.81	\$1.38	\$8,920
671			3/4"	262		281	2,819,936		2,827,819	\$7.14	\$1.13	\$5,201	\$8.72	\$1.38	\$6,352
672			1"	143		153	6,006,170		6,022,960	\$11.90	\$1.13	\$8,627	\$14.53	\$1.38	\$10,535
673			1 1/2"	72		77	8,065,300		8,087,847	\$23.80	\$1.13	\$10,972	\$29.05	\$1.38	\$13,398
674			2"	98		105	29,196,412		29,278,031	\$38.08	\$1.13	\$37,082	\$46.48	\$1.38	\$45,284
675			8"	37		40	31,313,400		31,400,938	\$380.80	\$1.13	\$50,715	\$464.80	\$1.38	\$61,925
676			10"	10		11	21,703,500		21,764,173	\$547.40	\$1.13	\$30,615	\$668.16	\$1.38	\$37,385
677				937	7.25%	1,005	104,131,118	0.28%	104,422,220			\$150,517			\$183,799
678															
679		Pub. Auth.	1 1/2"	12		12	348,300		349,274	\$23.80	\$1.13	\$681	\$29.05	\$1.38	\$831
680			2"	12		12	812,320		814,591	\$38.08	\$1.13	\$1,377	\$46.48	\$1.38	\$1,682
681				24	0.00%	24	1,160,620	0.28%	1,163,865			\$2,058			\$2,513
682															
683		Fire Prot.	10"	14		15	0		0	\$182.47	\$0.00	\$2,737	\$222.72	\$0.00	\$3,341
684				14	7.25%	15	0	N/A	0			\$2,737			\$3,341
685															
686		Total		40,590	7.25%	43,531	410,754,298	0.28%	411,902,574			\$704,940			\$860,747
687															

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PROJECTED SCHEDULE YEAR WATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

Company: SSU / FPSC Jurisdiction

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Water ☒ Wastewater ☐

Interim ☒ Final ☐

Historical ☒ Projected ☒

FPSC Uniform ☒ FPSC Non-uniform ☒ County Regulated ☐

Schedule: E-13

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Preparer: Bencini

Supporting Schedules:

E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.
 Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	Plant Name	Class	Meter Size	NUMBER OF BILLS			CONSUMPTION			SCHEDULE YEAR REVENUES					
				Historical	Projection	Projected	Historical	Projection	Projected	Present Capped Sta. Alone Rates			Interim Rates (Stand Alone Inc.)		
				1994	Factor	1995	1994	Factor	1995	BFC Rates	Gallons	Revenue	BFC Rates	Gallons	Revenue
688	Venetian Village	Res.	5/8" X 3/4"	1,604		1,630	8,214,292		8,330,626	\$7.21	\$1.85	\$27,164	\$11.71	\$3.00	\$44,079
689				1,604	1.63%	1,630	8,214,292	1.42%	8,330,626			\$27,164			\$44,079
690															
691		Com.	5/8" X 3/4"	24		24	343,090		347,949	\$7.21	\$1.85	\$817	\$11.71	\$3.00	\$1,325
692				24	1.63%	24	343,090	1.42%	347,949			\$817			\$1,325
693															
694		Total		1,628	1.63%	1,655	8,557,382	1.42%	8,678,575			\$27,981			\$45,404
695															
696	Welaka/Saratoga Harb.	Res.	5/8" X 3/4"	1,590		1,615	5,367,752		5,099,530	\$13.32	\$4.08	\$42,318	\$14.44	\$4.42	\$45,861
697			1"	12		12	1,700		1,615	\$33.30	\$4.08	\$407	\$36.10	\$4.42	\$440
698				1,602	1.60%	1,628	5,369,452	-5.00%	5,101,145			\$42,725			\$46,301
699															
700		Com.	5/8" X 3/4"	12		12	32,820		31,180	\$13.32	\$4.08	\$287	\$14.44	\$4.42	\$311
701				12	1.60%	12	32,820	-5.00%	31,180			\$287			\$311
702															
703		Total		1,614	1.60%	1,640	5,402,272	-5.00%	5,132,325			\$43,012			\$46,612
704															
705	Westmont	Res.	5/8" X 3/4"	1,570		1,618	12,178,260		12,298,074	\$6.31	\$1.72	\$31,363	\$8.54	\$2.33	\$42,473
706															
707		Total		1,570	3.04%	1,618	12,178,260	0.98%	12,298,074			\$31,363			\$42,473
708															
709	Windsong	Res.	5/8" X 3/4"	1,162		1,162	7,771,170		7,575,809	\$9.05	\$3.37	\$36,046	\$10.17	\$3.79	\$40,530
710			1"	12		12	147,210		143,509	\$22.63	\$3.37	\$756	\$25.44	\$3.79	\$849
711				1,174	0.00%	1,174	7,918,380	-2.51%	7,719,318			\$36,802			\$41,379
712															
713		Com.	5/8" X 3/4"	88		88	154,610		150,723	\$9.05	\$3.37	\$1,304	\$10.17	\$3.79	\$1,466
714				88	0.00%	88	154,610	-2.51%	150,723			\$1,304			\$1,466
715															
716		Total		1,262	0.00%	1,262	8,072,990	-2.51%	7,870,041			\$38,106			\$42,845
717															
718	Woodmere	Res.	5/8" X 3/4"	12,901		13,151	135,103,269		143,211,689	\$5.26	\$1.09	\$225,275	\$6.16	\$1.28	\$264,321
719			3/4"	740		754	8,204,470		8,696,873	\$7.89	\$1.09	\$15,429	\$9.24	\$1.28	\$18,099
720			1"	102		104	2,590,770		2,746,259	\$13.15	\$1.09	\$4,361	\$15.40	\$1.28	\$5,117
721			1 1/2"	4		4	458,390		485,901	\$26.30	\$1.09	\$635	\$30.81	\$1.28	\$745
722				13,747	1.94%	14,013	146,356,899	6.00%	155,140,722			\$245,700			\$288,282

PROJECTED SCHEDULE YEAR WATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

Company: SSU / FPSC Jurisdiction

Docket No.: 950495-WS
 Schedule Year Ended: 12/31/95
 Water ☒ Wastewater ☐
 Interim ☒ Final ☐
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 FPSC Uniform ☒ FPSC Non-uniform ☒ County Regulated ☐

Schedule: E-13
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 Preparer: Bencini
 Supporting Schedules:
 E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.
 Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	Plant Name	Class	Meter Size	NUMBER OF BILLS			CONSUMPTION			SCHEDULE YEAR REVENUES					
				Historical	Projection	Projected	Historical	Projection	Projected	Present Capped Sta. Alone Rates		Interim Rates (Stand Alone Inc.)			
				1994	Factor	1995	1994	Factor	1995	BFC Rates	Gallage Rates	Revenue	BFC Rates	Gallage Rates	Revenue
723															
724		Multi-Fam.	1 1/2"	180		183	9,832,290		10,422,389	\$26.30	\$1.09	\$18,173	\$30.81	\$1.28	\$18,979
725			6"	12		12	10,570,870		11,205,296	\$263.00	\$1.09	\$15,370	\$308.05	\$1.28	\$18,040
726				192	1.94%	196	20,403,160	6.00%	21,627,685			\$31,543			\$37,019
727															
728		Com.	5/8" X 3/4"	12		12	874,330		926,804	\$5.26	\$1.09	\$1,073	\$6.16	\$1.28	\$1,260
729			3/4"	2		2	0		0	\$7.89	\$1.09	\$16	\$9.24	\$1.28	\$18
730			1"	20		20	941,340		997,836	\$13.15	\$1.09	\$1,351	\$15.40	\$1.28	\$1,585
731			2"	12		12	972,100		1,030,442	\$42.08	\$1.09	\$1,628	\$49.29	\$1.28	\$1,910
732			6"	12		12	13,456,620		14,264,239	\$263.00	\$1.09	\$18,704	\$308.05	\$1.28	\$21,955
733				58	1.94%	59	16,244,390	6.00%	17,219,321			\$22,772			\$26,728
734															
735		Total		13,997	1.94%	14,268	183,004,449	6.00%	193,987,728			\$300,015			\$352,029
736															
737	Woolens	Res.	5/8" X 3/4"	255		274	747,320		641,555	\$11.57	\$5.24	\$6,534	\$21.50	\$9.74	\$12,143
738															
739		Total		255	7.51%	274	747,320	-14.15%	641,555			\$6,534			\$12,143
740															
741	Zephyr Shores	Res.	5/8" X 3/4"	5,746		5,746	10,449,301		16,019,840	\$5.20	\$2.35	\$67,528	\$8.69	\$3.93	\$112,891
742				5,746	0.00%	5,746	10,449,301	53.31%	16,019,840			\$67,528			\$112,891
743															
744		Com.	5/8" X 3/4"	24		24	141,420		216,811	\$5.20	\$2.35	\$635	\$8.69	\$3.93	\$1,061
745			1 1/2"	11		11	193,000		295,889	\$26.00	\$2.35	\$981	\$43.46	\$3.93	\$1,641
746			2"	24		24	505,900		775,596	\$41.60	\$2.35	\$2,821	\$69.53	\$3.93	\$4,717
747				59	0.00%	59	840,320	53.31%	1,288,296			\$4,437			\$7,419
748															
749		Total		5,805	0.00%	5,805	11,289,621	53.31%	17,308,136			\$71,963			\$120,310
750															
751															
752	Sub. FPSC Juris. Uniform			668,405	3.51%	691,842	6,243,822,330	6.00%	6,618,308,615			\$13,826,738			\$17,159,878
753															

PROJECTED SCHEDULE YEAR WATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

Company: SSU / FPSC Jurisdiction

Docket No.: 950495-WS

Schedule Year Ended: 12/31/95

Water ☒ Wastewater ☐

Interim ☒ Final ☐

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FPSC Uniform ☒ FPSC Non-uniform ☒ County Regulated ☐

Schedule: E-13

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Preparer: Bencini

Supporting Schedules:

E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.
 Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Plant Name	Class	Meter Size	NUMBER OF BILLS			CONSUMPTION			SCHEDULE YEAR REVENUES					
				Historical 1994	Projection Factor	Projected 1995	Historical 1994	Projection Factor	Projected 1995	Present Capped Sta. Alone Rates			Interim Rates (Stand Alone Inc.)		
										BFC Rates	Gallonge Rates	Revenue	BFC Rates	Gallonge Rates	Revenue
754	FPSC Juris. Non-Uniform 1/														
755	Deep Creek	Res.	5/8" X 3/4"	33,711		34,995	176,742,710		181,960,962	\$13.69	\$4.12	\$1,228,761	\$16.47	\$4.96	\$1,478,894
756			1"	561		582	3,213,590		3,308,470	\$34.21	\$4.12	\$33,541	\$41.15	\$4.96	\$40,359
757				34,272	3.81%	35,578	179,956,300	2.95%	185,269,431			\$1,262,302			\$1,519,253
758															
759		Multi-Fam.	5/8" X 3/4"	9		9	37,570		38,679	\$13.69	\$4.12	\$282	\$16.47	\$4.96	\$340
760			1"	255		265	3,165,390		3,258,847	\$34.21	\$4.12	\$22,492	\$41.15	\$4.96	\$27,069
761			1 1/2"	313		325	6,981,180		7,187,296	\$68.43	\$4.12	\$51,852	\$82.31	\$4.96	\$62,400
762			2"	168		174	13,016,570		13,400,879	\$109.50	\$4.12	\$74,265	\$131.71	\$4.96	\$89,386
763			6"	12		12	8,397,190		8,645,113	\$684.36	\$4.12	\$43,830	\$823.15	\$4.96	\$52,758
764				757	3.81%	786	31,597,900	2.95%	32,530,814			\$192,721			\$231,953
765															
766		Com.	5/8" X 3/4"	236		245	681,260		701,374	\$13.69	\$4.12	\$6,244	\$16.47	\$4.96	\$7,514
767			1"	89		92	1,347,010		1,386,780	\$34.21	\$4.12	\$8,861	\$41.15	\$4.96	\$10,664
768			1 1/2"	38		39	1,364,940		1,405,239	\$68.43	\$4.12	\$8,459	\$82.31	\$4.96	\$10,180
769			2"	12		12	269,100		277,045	\$109.50	\$4.12	\$2,455	\$131.71	\$4.96	\$2,955
770			6"	12		12	1,381,010		1,421,784	\$684.36	\$4.12	\$14,070	\$823.15	\$4.96	\$16,930
771			8"	12		12	2,899,100		2,984,695	\$684.36	\$4.12	\$20,509	\$823.15	\$4.96	\$24,682
772				399	3.81%	414	7,942,420	2.95%	8,176,916			\$60,598			\$72,925
773															
774		Total		35,428	3.81%	36,778	219,496,620	2.95%	225,977,162			\$1,515,621			\$1,824,131
775															
776	Enterprise	Res.	5/8" X 3/4"	2,324		2,455	16,707,411		16,099,224	\$8.58	\$2.21	\$56,643	\$7.79	\$2.01	\$51,483
777			1"	237		250	1,903,584		1,834,289	\$21.43	\$2.21	\$9,412	\$19.46	\$2.01	\$8,552
778			1 1/2"	12		13	153,970		148,365	\$42.87	\$2.21	\$885	\$38.92	\$2.01	\$804
779				2,573	5.62%	2,718	18,764,965	-3.64%	18,081,878			\$66,940			\$60,839
780															
781		Com.	5/8" X 3/4"	12		13	0		0	\$8.58	\$2.21	\$112	\$7.79	\$2.01	\$101
782			1"	24		25	99,360		95,743	\$21.43	\$2.21	\$748	\$19.46	\$2.01	\$679
783			2"	12		13	18,580		17,904	\$68.58	\$2.21	\$932	\$62.26	\$2.01	\$845
784				48	5.62%	51	117,940	-3.64%	113,647			\$1,792			\$1,625
785															
786		Total		2,621	5.62%	2,768	18,882,905	-3.64%	18,195,525			\$68,732			\$62,464
787															

PROJECTED SCHEDULE YEAR WATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

Company: SSU / FPSC Jurisdiction

Docket No.: 950495-WS
 Schedule Year Ended: 12/31/95
 Water ☒ Wastewater ☐
 Interim ☒ Final ☐
 Historical ☒ Projected ☒
 FPSC Uniform ☒ FPSC Non-uniform ☒ County Regulated ☐

Schedule: E-13
 Page 25 of 29
 Preparer: Bencini
 Supporting Schedules:
 E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.
 Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	Plant Name	Class	Meter Size	NUMBER OF BILLS			CONSUMPTION			SCHEDULE YEAR REVENUES					
				Historical 1994	Projection Factor	Projected 1995	Historical 1994	Projection Factor	Projected 1995	Present Capped Sta. Alone Rates		Interim Rates (Stand Alone Inc.)			
										BFC Rates	Gallage Rates	Revenue	BFC Rates	Gallage Rates	Revenue
788	Geneva Lake Est.	Res.	5/8" X 3/4"	1,000		1,032	8,109,890		7,935,543	\$4.97	\$2.07	\$21,556	\$6.04	\$2.51	\$26,151
789				1,000	3.20%	1,032	8,109,890	-2.15%	7,935,543			\$21,556			\$26,151
790															
791		Multi-Fam.	2"	36		37	2,352,299		2,301,729	\$39.73	\$2.07	\$6,235	\$48.26	\$2.51	\$7,563
792				36	3.20%	37	2,352,299	-2.15%	2,301,729			\$6,235			\$7,563
793															
794		Com.	1 1/2"	12		12	520,100		508,919	\$24.83	\$2.07	\$1,351	\$30.16	\$2.51	\$1,639
795				12	3.20%	12	520,100	-2.15%	508,919			\$1,351			\$1,639
796															
797		Total		1,048	3.20%	1,082	10,982,289	-2.15%	10,746,191			\$29,142			\$35,353
798															
799	Keystone Club Est.	Res.	5/8" X 3/4"	1,755		1,810	11,209,015		8,949,414	\$4.97	\$2.07	\$27,521	\$9.74	\$4.06	\$53,964
800			1"	72		74	259,070		206,845	\$12.42	\$2.07	\$1,347	\$24.34	\$4.06	\$2,641
801			1 1/2"	1		1	24,570		19,617	\$24.83	\$2.07	\$66	\$48.65	\$4.06	\$129
802				1,828	3.12%	1,885	11,492,655	-20.16%	9,175,875			\$28,934			\$56,734
803															
804		Total		1,828	3.12%	1,885	11,492,655	-20.16%	9,175,875			\$28,934			\$56,734
805															
806	Lakeside 2/	Res.	5/8" X 3/4"	972		1,003	6,717,096		7,161,936	\$5.13	\$1.23	\$13,954	\$22.45	\$5.38	\$61,048
807															
808		Total		972	3.17%	1,003	6,717,096	6.62%	7,161,936			\$13,954			\$61,048
809															
810	Lehigh	Res.	5/8" X 3/4"	98,655		101,457	329,580,730		323,184,642	\$9.03	\$2.40	\$1,691,800	\$11.16	\$2.97	\$2,092,118
811			1"	36		37	200,380		196,491	\$22.57	\$2.40	\$1,307	\$27.89	\$2.97	\$1,616
812			3"	9		9	699,500		685,925	\$144.43	\$2.40	\$2,946	\$178.44	\$2.97	\$3,643
813				98,700	2.84%	101,503	330,480,610	-1.94%	324,067,058			\$1,696,053			\$2,097,377
814															
815		Com.	5/8" X 3/4"	2,731		2,809	10,832,357		10,622,136	\$9.03	\$2.40	\$50,858	\$11.16	\$2.97	\$62,896
816			1"	670		689	11,363,647		11,143,116	\$22.57	\$2.40	\$42,294	\$27.89	\$2.97	\$52,311
817			1 1/2"	329		338	7,333,307		7,190,991	\$45.13	\$2.40	\$32,512	\$55.76	\$2.97	\$40,204
818			2"	352		362	19,580,648		19,200,651	\$72.22	\$2.40	\$72,226	\$89.23	\$2.97	\$89,327
819			3"	71		73	15,611,590		15,308,620	\$144.43	\$2.40	\$47,284	\$178.44	\$2.97	\$58,493
820			4"	12		12	1,189,070		1,165,994	\$225.68	\$2.40	\$5,506	\$278.83	\$2.97	\$6,809
821			6"	12		12	2,693,000		2,640,738	\$451.35	\$2.40	\$11,754	\$557.64	\$2.97	\$14,535
822				4,177	2.84%	4,296	68,603,619	-1.94%	67,272,246			\$262,434			\$324,575

PROJECTED SCHEDULE YEAR WATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

Company: SSU / FPSC Jurisdiction

Docket No.: 950495-WS
 Schedule Year Ended: 12/31/95
 Water ☒ Wastewater ☐
 Interim ☒ Final ☐
 Historical ☒ Projected ☒
 FPSC Uniform ☒ FPSC Non-uniform ☒ County Regulated ☐

Schedule: E-13
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 Preparer: Bencini
 Supporting Schedules:
 E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.
 Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	Plant Name	Class	Meter Size	NUMBER OF BILLS			CONSUMPTION			SCHEDULE YEAR REVENUES					
				Historical	Projection	Projected	Historical	Projection	Projected	Present Capped Sta. Alone Rates			Interim Rates (Stand Alone Inc.)		
				1994	Factor	1995	1994	Factor	1995	BFC Rates	Gallons Rates	Revenue	BFC Rates	Gallons Rates	Revenue
823															
824		Fire Prot.	4"	75		77	0		0	\$75.23	\$0.00	\$5,793	\$92.95	\$0.00	\$7,157
825			6"	37		38	0		0	\$150.45	\$0.00	\$5,717	\$185.88	\$0.00	\$7,063
826			8"	24		25	0		0	\$240.72	\$0.00	\$6,018	\$297.41	\$0.00	\$7,435
827			10"	3		3	0		0	\$346.04	\$0.00	\$1,038	\$427.53	\$0.00	\$1,283
828				139	2.84%	143	0	N/A	0			\$18,586			\$22,938
829															
830		Total		103,016	2.84%	105,942	399,084,229	-1.94%	391,339,304			\$1,977,053			\$2,444,890
831															
832	Marco Island	Res.	5/8" X 3/4"	25,786		26,531	248,601,856		256,114,089	\$7.88	\$2.96	\$967,162	\$9.34	\$3.51	\$1,146,760
833			3/4"	2		2	45,980		47,369	\$11.83	\$2.96	\$164	\$14.03	\$3.51	\$194
834			1"	34,131		35,117	794,983,419		819,006,172	\$19.71	\$2.96	\$3,116,414	\$23.37	\$3.51	\$3,695,396
835			1 1/2"	126		130	6,825,280		7,031,526	\$39.42	\$2.96	\$25,938	\$46.74	\$3.51	\$30,757
836			2"	14		14	1,034,990		1,066,265	\$63.07	\$2.96	\$4,039	\$74.78	\$3.51	\$4,790
837				60,059	2.89%	61,795	1,051,491,525	3.02%	1,083,265,422			\$4,113,717			\$4,877,897
838															
839		Multi-Fam.	5/8" X 3/4"	54		56	906,840		934,243	\$7.88	\$2.96	\$3,206	\$9.34	\$3.51	\$3,802
840			1"	54		56	1,820,930		1,875,955	\$19.71	\$2.96	\$6,657	\$23.37	\$3.51	\$7,894
841			1 1/2"	254		261	15,434,440		15,900,837	\$39.42	\$2.96	\$57,355	\$46.74	\$3.51	\$68,011
842			2"	710		731	65,417,760		67,394,549	\$63.07	\$2.96	\$245,592	\$74.78	\$3.51	\$291,219
843			3"	324		333	65,894,390		67,885,582	\$126.14	\$2.96	\$242,946	\$149.56	\$3.51	\$288,081
844			4"	382		393	146,552,205		150,980,709	\$197.09	\$2.96	\$524,359	\$233.69	\$3.51	\$621,782
845			6"	32		33	13,689,710		14,103,385	\$394.19	\$2.96	\$54,754	\$467.39	\$3.51	\$64,927
846				1,810	2.89%	1,862	309,716,275	3.02%	319,075,260			\$1,134,869			\$1,345,716
847															
848		Com.	5/8" X 3/4"	1,890		1,945	14,521,250		14,960,052	\$7.88	\$2.96	\$59,609	\$9.34	\$3.51	\$70,676
849			1"	1,209		1,244	29,763,620		30,663,015	\$19.71	\$2.96	\$115,282	\$23.37	\$3.51	\$136,699
850			1 1/2"	461		474	36,675,500		37,783,758	\$39.42	\$2.96	\$130,525	\$46.74	\$3.51	\$154,776
851			2"	394		405	74,219,350		76,462,105	\$63.07	\$2.96	\$251,871	\$74.78	\$3.51	\$298,668
852			3"	12		12	3,727,100		3,839,725	\$126.14	\$2.96	\$12,880	\$149.56	\$3.51	\$15,272
853			4"	25		26	34,345,499		35,383,349	\$197.09	\$2.96	\$109,859	\$233.69	\$3.51	\$130,272
854			6"	24		25	68,388,420		70,454,976	\$394.19	\$2.96	\$218,402	\$467.39	\$3.51	\$258,982
855			10"	12		12	30,191,000		31,103,310	\$906.63	\$2.96	\$102,946	\$1,074.99	\$3.51	\$122,073
856				4,027	2.89%	4,143	291,831,739	3.02%	300,650,290			\$1,001,374			\$1,187,418
857															

PROJECTED SCHEDULE YEAR WATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

Company: SSU / FPSC Jurisdiction

Docket No.: 950495-WS
 Schedule Year Ended: 12/31/95
 Water ☒ Wastewater ☐
 Interim ☒ Final ☐
 Historical ☒ Projected ☒
 FPSC Uniform ☒ FPSC Non-uniform ☒ County Regulated ☐

Schedule: E-13
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 Preparer: Bencini
 Supporting Schedules:
 E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.
 Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	Plant Name	Class	Meter Size	NUMBER OF BILLS			CONSUMPTION			SCHEDULE YEAR REVENUES					
				Historical 1994	Projection Factor	Projected 1995	Historical 1994	Projection Factor	Projected 1995	Present Capped Sta. Alone Rates			Interim Rates (Stand Alone Inc.)		
										BFC Rates	Gallons Rates	Revenue	BFC Rates	Gallons Rates	Revenue
858		Irr.	5/8" X 3/4"	121		124	1,137,540		1,171,914	\$7.88	\$2.96	\$4,446	\$9.34	\$3.51	\$5,271
859			1"	654		673	26,625,370		27,429,934	\$19.71	\$2.96	\$94,458	\$23.37	\$3.51	\$112,007
860			1 1/2"	703		723	81,388,200		83,847,583	\$39.42	\$2.96	\$276,690	\$46.74	\$3.51	\$328,098
861			2"	1,105		1,137	265,943,680		273,979,947	\$63.07	\$2.96	\$882,692	\$74.78	\$3.51	\$1,046,695
862			3"	48		49	84,492,184		87,045,363	\$126.14	\$2.96	\$263,835	\$149.56	\$3.51	\$312,857
863			4"	12		12	2,500		2,576	\$197.09	\$2.96	\$2,373	\$233.69	\$3.51	\$2,813
864				2,643	2.89%	2,719	459,589,474	3.02%	473,477,316			\$1,524,484			\$1,807,741
865															
866		Raw Water	6"	12		12	35,838,000		36,938,227	\$120.89	\$0.64	\$25,091	\$143.34	\$0.76	\$29,793
867				12	0.00%	12	35,838,000	3.07%	36,938,227			\$25,091			\$29,793
868															
869		Fire Prot.	3"	3		3	0		0	\$42.05	\$0.00	\$126	\$49.86	\$0.00	\$150
870			4"	142		146	0		0	\$65.70	\$0.00	\$9,592	\$77.90	\$0.00	\$11,373
871			6"	441		454	0		0	\$131.40	\$0.00	\$59,656	\$155.80	\$0.00	\$70,733
872			8"	445		458	0		0	\$210.23	\$0.00	\$96,285	\$249.27	\$0.00	\$114,166
873			10"	58		60	0		0	\$302.21	\$0.00	\$18,133	\$358.33	\$0.00	\$21,500
874				1,089	2.89%	1,120	0	N/A	0			\$183,792			\$217,922
875															
876		Total		69,640	2.89%	71,652	2,148,467,013	3.02%	2,213,406,514			\$7,983,337			\$9,466,487
877															
878	Palm Valley	Res.	5/8" X 3/4"	2,288		2,312	14,858,610		13,304,240	\$9.35	\$0.94	\$34,123	\$66.55	\$6.69	\$242,869
879			3/4"	12		12	189,280		169,479	\$9.35	\$0.94	\$271	\$66.55	\$6.69	\$1,933
880			1"	80		81	390,970		350,070	\$9.35	\$0.94	\$1,086	\$66.55	\$6.69	\$7,733
881			2"	12		12	117,200		104,940	\$9.35	\$0.94	\$211	\$66.55	\$6.69	\$1,501
882				2,392	1.07%	2,418	15,556,060	-10.46%	13,928,730			\$35,691			\$254,036
883															
884		Com.	5/8" X 3/4"	72		73	1,141,180		1,021,800	\$9.35	\$0.94	\$1,643	\$66.55	\$6.69	\$11,694
885			2"	12		12	271,100		242,740	\$9.35	\$0.94	\$340	\$66.55	\$6.69	\$2,423
886				84	1.07%	85	1,412,280	-10.46%	1,264,540			\$1,983			\$14,117
887															
888		Total		2,476	1.07%	2,502	16,968,340	-10.46%	15,193,270			\$37,674			\$268,153
889															

PROJECTED SCHEDULE YEAR WATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

Company: SSU / FPSC Jurisdiction

Docket No.: 950495-WS
 Schedule Year Ended: 12/31/95
 Water [x] Wastewater []
 Interim [x] Final []
 Historical [x] Projected [x]
 FPSC Uniform [x] FPSC Non-uniform [x] County Regulated []

Schedule: E-13
 Page 28 of 29
 Preparer: Bencini
 Supporting Schedules:
 E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.
 Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	Plant Name	Class	Meter Size	NUMBER OF BILLS			CONSUMPTION			SCHEDULE YEAR REVENUES					
				Historical	Projection	Projected	Historical	Projection	Projected	Present Capped Sta. Alone Rates			Interim Rates (Stand Alone Inc.)		
				1994	Factor	1995	1994	Factor	1995	BFC Rates	Gallons	Revenue	BFC Rates	Gallons	Revenue
890	Remington Forest	Res.	5/8" X 3/4"	764		940	9,201,380		7,056,306	\$20.30	\$0.00	\$19,082	\$38.15	\$0.00	\$35,861
891			1"	6		7	108,570		83,260	\$20.30	\$0.00	\$142	\$38.15	\$0.00	\$267
892				770	23.04%	947	9,309,950	-23.31%	7,139,565			\$19,224			\$36,128
893															
894		Total		770	23.04%	947	9,309,950	-23.31%	7,139,565			\$19,224			\$36,128
895															
896	Spring Gardens 3/	Res.	5/8" X 3/4"	1,470		1,517	5,921,221		6,313,354	\$6.88	\$1.03	\$16,940	\$7.14	\$1.07	\$17,586
897				1,470	3.17%	1,517	5,921,221	6.62%	6,313,354			\$16,940			\$17,586
898															
899		Com.	5/8" X 3/4"	12		12	204,930		218,501	\$6.88	\$1.03	\$308	\$7.14	\$1.07	\$320
900			2"	24		25	622,500		663,725	\$55.04	\$1.03	\$2,060	\$57.15	\$1.07	\$2,139
901				36	3.17%	37	827,430	6.62%	882,227			\$2,368			\$2,459
902															
903		Total		1,506	3.17%	1,554	6,748,651	6.62%	7,195,580			\$19,308			\$20,045
904															
905	Valencia Terrace 4/	Res.	5/8" X 3/4"	3,981		4,107	22,479,723		23,968,443	\$6.39	\$0.67	\$42,303	\$12.95	\$1.36	\$85,783
906				3,981	3.17%	4,107	22,479,723	6.62%	23,968,443			\$42,303			\$85,783
907															
908		Com.	5/8" X 3/4"	42		43	563,928		601,274	\$6.39	\$0.67	\$878	\$12.95	\$1.36	\$1,375
909			1"	68		70	130,752		139,411	\$15.99	\$0.67	\$1,212	\$32.41	\$1.36	\$2,459
910			1 1/2"	12		12	685,859		731,280	\$31.96	\$0.67	\$874	\$84.77	\$1.36	\$1,772
911			2"	12		12	138,010		147,150	\$51.14	\$0.67	\$713	\$103.65	\$1.36	\$1,444
912				134	3.17%	138	1,518,549	6.62%	1,619,115			\$3,477			\$7,050
913															
914		Total		4,115	3.17%	4,245	23,998,272	6.62%	25,587,558			\$45,780			\$92,833
915															
916															
917	Sub. FPSC Juris. Non-Uniform			223,420	3.11%	230,358	2,872,148,020	2.05%	2,931,118,480			\$11,738,759			\$14,368,266
918															
919	Total FPSC Juris.			891,825	3.41%	922,200	9,115,970,350	4.75%	9,549,427,095			\$25,565,497			\$31,528,144

PROJECTED SCHEDULE YEAR WATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

Company: SSU / FPSC Jurisdiction

Docket No.: 950495-WS
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Schedule: E-13
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 Preparer: Bencini
 Supporting Schedules:
 E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.
 Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
				NUMBER OF BILLS			CONSUMPTION			SCHEDULE YEAR REVENUES					
				Historical	Projection	Projected	Historical	Projection	Projected	Present Capped Sta. Alone Rates			Interim Rates (Stand Alone Inc.)		
Line No.	Plant Name	Class	Meter Size	1994	Factor	1995	1994	Factor	1995	BFC Rates	Gallage Rates	Revenue	BFC Rates	Gallage Rates	Revenue

- 1/ These plants were not part of Docket #920199-WS; therefore no capped bill rates were designed for them.
- 2/ Lakeside was acquired in 1995. Prior to acquisition, customers did not have meters and were not charged for water. Customers were given the current uniform rates upon acquisition. The no. of customers in 1994 multiplied by 12 was used as a proxy for the no. of bills in 1994. This no. of bills multiplied by the average usage per bill in Citrus County (6.911 MG/bill) was used as a proxy for 1994 consumption. The projection factors used are the overall average projection factors for all plants.
- 3/ Spring Gardens was acquired in 1995. Present rates are the rates that were being charged upon acquisition. Historical billing determinants were supplied during acquisition. The projection factors used are the overall average projection factors for all plants.
- 4/ Valencia Terrace was acquired in 1995. Present rates are the rates that were being charged upon acquisition. Historical billing determinants were supplied during acquisition. The projection factors used are the overall average projection factors for all plants.

NOTES:

Numbers may not tie to other schedules due to rounding.
 Numbers may not crossfoot due to the number of decimal places shown (projected bills and gallons contain decimal places that are not shown).

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PROJECTED SCHEDULE YEAR WASTEWATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
 1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

Company: SSU / FPSC Jurisdiction
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/95
 Water ☐ Wastewater ☒
 Interim ☒ Final ☐
 Historical ☒ Projected ☒
 FPSC Uniform ☒ FPSC Non-uniform ☐ County Regulated ☐

FPSC
 Schedule: E-13
 Page 1 of 12
 Preparer: Bencini
 Supporting Schedules:
 E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.
 Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)		
Line No.	Plant Name	Class	Meter Size	NUMBER OF BILLS			CONSUMPTION						SCHEDULE YEAR REVENUES								
				Historical 1994	Projection Factor	Projected 1995	Historical 1994		Projection Factor	Projected Interim 1995		Present Capped Sta. Alone Rates		Interim Rates (Stand Alone Inc.)							
							Total Usage	Cap		Total Usage	Cap	BFC Rates	Gallonsage Rates	Revenue	BFC Rates	Gallonsage Rates	Revenue				
FPSC Juris. Uniform Plants																					
1	Amelia Island	Res.	5/8" X 3/4"	13,711		14,631	130,387,711	6,000		56,524,553			139,997,285	6,000	60,690,413	\$12.82	\$2.82	\$358,716	\$14.99	\$3.30	\$419,597
2			3/4"	454		484	7,173,068	6,000		2,232,750			7,701,723	6,000	2,397,304	\$12.82	\$2.82	\$12,965	\$14.99	\$3.30	\$15,166
3			1"	58		62	1,326,830	6,000		268,030			1,424,617	6,000	287,784	\$12.82	\$2.82	\$1,607	\$14.99	\$3.30	\$1,879
4			1 1/2"	12		13	208,500	6,000		68,500			223,866	6,000	73,152	\$12.82	\$2.82	\$373	\$14.99	\$3.30	\$436
5				14,235	6.71%	15,190	139,096,109			59,093,833	7.37%	149,347,492		63,448,652			\$373,661			\$437,078	
6																					
7		Com	5/8" X 3/4"	243		259	2,339,520			2,339,520			2,511,943		2,511,943	\$12.82	\$3.38	\$11,810	\$14.99	\$3.95	\$13,804
8			3/4"	60		64	1,868,410			1,868,410			2,006,112		2,006,112	\$19.23	\$3.38	\$8,012	\$22.48	\$3.95	\$9,363
9			1"	156		166	5,858,630			5,858,630			6,290,411		6,290,411	\$32.05	\$3.38	\$26,582	\$37.47	\$3.95	\$31,067
10			1 1/2"	180		192	4,971,499			4,971,499			5,337,898		5,337,898	\$64.10	\$3.38	\$30,349	\$74.93	\$3.95	\$35,472
11			2"	312		333	50,274,070			50,274,070			53,979,269		53,979,269	\$102.56	\$3.38	\$216,802	\$119.89	\$3.95	\$253,141
12			3"	78		83	17,487,800			17,776,651			18,776,651		\$205.12	\$3.38	\$80,490	\$239.79	\$3.95	\$94,071	
13			4"	60		64	15,455,000			15,455,000			16,594,034		16,594,034	\$320.50	\$3.38	\$76,600	\$374.66	\$3.95	\$89,524
14			6"	12		13	34,169,200			34,687,470			36,687,470		\$641.00	\$3.38	\$132,337	\$749.33	\$3.95	\$154,657	
15			8"	2		2	351,700			351,700			377,620		377,620	\$1,025.60	\$3.38	\$3,327	\$1,198.93	\$3.95	\$3,890
16				1,103	6.71%	1,177	132,775,829			132,775,829	7.37%	142,561,408		142,561,408			\$586,109			\$684,989	
17																					
18		Total		15,338	6.71%	16,367	271,871,938			191,869,662	7.37%	291,908,900		206,010,060			\$959,770			\$1,122,067	
19																					
20	Apache Shores	Res.	5/8" X 3/4"	1,170		1,170	1,865,406	6,000		1,760,366			1,893,201	6,000	1,786,595	\$16.25	\$6.77	\$31,108	\$19.44	\$8.10	\$37,216
21				1,170	0.00%	1,170	1,865,406			1,760,366	1.49%	1,893,201		1,786,595			\$31,108			\$37,216	
22																					
23																					
24		Res. Sew. Only	5/8" X 3/4"	178		178	0			0			0		0	\$24.76	\$0.00	\$4,407	\$29.62	\$0.00	\$5,272
25				178	0.00%	178	0			0	N/A	0		0			\$4,407			\$5,272	
26																					
27		Total		1,348	0.00%	1,348	1,865,406			1,760,366	1.49%	1,893,201		1,786,595			\$35,515			\$42,488	
28																					
29	Apple Valley	Res.	5/8" X 3/4"	1,696		1,698	18,693,969	6,000		8,482,261			18,693,969	6,000	8,482,261	\$12.54	\$2.88	\$45,722	\$15.90	\$3.65	\$57,958
30			1"	24		24	178,000	6,000		109,260			178,000	6,000	109,260	\$12.54	\$2.88	\$616	\$15.90	\$3.65	\$781
31			2"	12		12	187,120	6,000		72,000			187,120	6,000	72,000	\$12.54	\$2.88	\$357	\$15.90	\$3.65	\$454
32				1,732	0.12%	1,734	19,059,089			8,663,521	0.00%	19,059,089		8,663,521			\$46,695			\$59,193	
33																					
34		Com.	5/8" X 3/4"	233		233	982,516			982,516			982,516		982,516	\$12.54	\$3.46	\$6,322	\$15.90	\$4.39	\$8,018
35			1"	38		38	232,330			232,330			232,330		232,330	\$31.35	\$3.46	\$1,995	\$39.75	\$4.39	\$2,531
36				271	0.12%	271	1,214,846			1,214,846	0.00%	1,214,846		1,214,846			\$8,317			\$10,549	
37																					
38		Total		2,003	0.12%	2,005	20,273,935			9,878,367	0.00%	20,273,935		9,878,367			\$55,012			\$69,742	
39																					
40	Beacon Hills	Res.	5/8" X 3/4"	30,667		32,486	378,840,763	6,000		158,997,706			401,324,646	6,000	168,434,087	\$13.72	\$2.57	\$878,584	\$14.44	\$2.70	\$923,870
41			3/4"	3,151		3,338	43,854,057	6,000		14,841,140			46,456,759	6,000	15,721,949	\$13.72	\$2.57	\$86,202	\$14.44	\$2.70	\$90,650
42			1"	258		273	6,323,110	6,000		1,417,870			6,698,381	6,000	1,502,019	\$13.72	\$2.57	\$7,608	\$14.44	\$2.70	\$7,997
43			1 1/2"	5		5	278,520	6,000		30,000			295,050	6,000	31,779	\$13.72	\$2.57	\$151	\$14.44	\$2.70	\$158
44				34,081	5.93%	36,102	429,296,450			175,286,716	5.93%	454,774,836		185,689,836			\$972,543			\$1,022,675	
45																					

PROJECTED SCHEDULE YEAR WASTEWATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

Company: SSU / FPSC Jurisdiction
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water ☐ Wastewater ☒
Interim ☒ Final ☐
Historical ☒ Projected ☒
FPSC Uniform ☒ FPSC Non-uniform ☒ County Regulated ☐

FPSC
Schedule: E-13
Page 2 of 12
Preparer: Bencini
Supporting Schedules:
E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.
Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
				NUMBER OF BILLS			CONSUMPTION							SCHEDULE YEAR REVENUES					
							Historical 1994			Projected Interim 1995			Present Capped Sta. Alone Rates			Interim Rates (Stand Alone Inc.)			
Line No.	Plant Name	Class	Meter Size	Historical 1994	Projection Factor	Projected 1995	Total Usage	Cap	Capped Usage	Projection Factor	Total Usage	Cap	Capped Usage	BFC Rates	Gallonsage Rates	Revenue	BFC Rates	Gallonsage Rates	Revenue
46		Res. Sew. Only	5/8" X 3/4"	12		13	0		0		0		0	\$27.22	\$0.00	\$354	\$28.64	\$0.00	\$372
47				12	5.93%	13	0		0	N/A	0		0			\$354			\$372
48																			
49		Multi-Fam.	1 1/2"	336		356	11,235,180		11,235,180		11,901,979		11,901,979	\$68.60	\$3.08	\$61,080	\$72.19	\$3.24	\$64,262
50				336	5.93%	356	11,235,180		11,235,180	5.93%	11,901,979		11,901,979			\$61,080			\$64,262
51																			
52		Com.	5/8" X 3/4"	656		695	8,246,654		8,246,654		8,736,086		8,736,086	\$13.72	\$3.08	\$36,442	\$14.44	\$3.24	\$38,341
53			3/4"	24		25	295,506		295,506		313,044		313,044	\$20.58	\$3.08	\$1,479	\$21.68	\$3.24	\$1,556
54			1"	20		21	3,276,630		3,276,630		3,471,095		3,471,095	\$34.30	\$3.08	\$11,411	\$36.09	\$3.24	\$12,004
55			1 1/2"	38		38	4,928,820		4,928,820		5,221,341		5,221,341	\$68.60	\$3.08	\$18,889	\$72.19	\$3.24	\$19,660
56			2"	55		58	15,539,030		15,539,030		16,461,258		16,461,258	\$109.76	\$3.08	\$57,067	\$115.50	\$3.24	\$60,033
57				791	5.93%	838	32,286,640		32,286,640	5.93%	34,202,825		34,202,825			\$125,088			\$131,594
58																			
59		Total		35,220	5.93%	37,309	472,818,270		218,808,536	5.93%	500,879,640		231,794,839			\$1,159,065			\$1,218,903
60																			
61	Beecher's Point	Res.	5/8" X 3/4"	181		182	544,130	6,000	476,450		549,571	6,000	481,215	\$28.74	\$8.20	\$9,177	\$74.74	\$21.32	\$23,863
62				181	0.35%	182	544,130		476,450	1.00%	549,571		481,215			\$9,177			\$23,863
63																			
64		Multi-Fam.	4"	12		12	1,417,530		1,417,530		1,431,705		1,431,705	\$718.50	\$9.84	\$22,710	\$1,868.39	\$25.59	\$59,058
65				12	0.35%	12	1,417,530		1,417,530	1.00%	1,431,705		1,431,705			\$22,710			\$59,058
66																			
67		Total		193	0.35%	194	1,961,660		1,893,980	1.00%	1,981,277		1,912,920			\$31,887			\$82,921
68																			
69	Burnt Store	Res.	5/8" X 3/4"	3,380		4,701	13,546,785	6,000	10,371,805		14,310,824	6,000	10,956,775	\$10.98	\$4.23	\$97,964	\$10.05	\$3.87	\$89,848
70			1"	48		67	276,850	6,000	231,470		292,464	6,000	244,525	\$10.98	\$4.23	\$1,770	\$10.05	\$3.87	\$1,619
71				3,428	39.08%	4,768	13,823,635		10,603,275	5.64%	14,603,288		11,201,300			\$99,734			\$91,267
72																			
73		Multi-Fam.	1"	96		134	2,677,280		2,677,280		2,828,279		2,828,279	\$27.45	\$5.08	\$18,046	\$25.11	\$4.65	\$16,516
74			1 1/2"	181		252	3,130,830		3,130,830		3,307,409		3,307,409	\$54.90	\$5.08	\$30,637	\$50.23	\$4.65	\$28,037
75			2"	96		134	4,666,750		4,666,750		4,929,955		4,929,955	\$87.84	\$5.08	\$36,815	\$80.36	\$4.65	\$33,692
76			4"	5		7	410,100		410,100		433,230		433,230	\$274.50	\$5.08	\$4,123	\$251.14	\$4.65	\$3,773
77			8"	7		10	260,240		260,240		274,918		274,918	\$878.40	\$5.08	\$10,181	\$803.65	\$4.65	\$9,315
78				385	39.08%	535	11,145,200		11,145,200	5.64%	11,773,789		11,773,789			\$99,802			\$91,333
79																			
80		Com.	5/8" X 3/4"	66		92	379,120		379,120		400,502		400,502	\$10.98	\$5.08	\$3,045	\$10.05	\$4.65	\$2,787
81			1"	16		22	797,140		797,140		842,099		842,099	\$27.45	\$5.08	\$4,882	\$25.11	\$4.65	\$4,468
82			1 1/2"	24		33	318,050		318,050		335,988		335,988	\$54.90	\$5.08	\$3,519	\$50.23	\$4.65	\$3,220
83			2"	48		67	3,504,290		3,504,290		3,701,932		3,701,932	\$87.84	\$5.08	\$24,691	\$80.36	\$4.65	\$22,598
84			4"	12		17	689,400		689,400		728,282		728,282	\$274.50	\$5.08	\$8,367	\$251.14	\$4.65	\$7,656
85				166	39.08%	231	5,688,000		5,688,000	5.64%	6,008,803		6,008,803			\$44,504			\$40,729
86																			
87		Total		3,979	39.08%	5,534	30,656,835		27,436,475	5.64%	32,385,880		28,983,892			\$244,040			\$223,329
88																			
89	Chuluota	Res.	5/8" X 3/4"	1,609		1,619	9,164,616	6,000	6,630,971		9,287,422	6,000	6,719,826	\$28.38	\$7.07	\$93,456	\$93.13	\$23.20	\$306,677
90																			
91		Total		1,609	0.65%	1,619	9,164,616		6,630,971	1.34%	9,287,422		6,719,826			\$93,456			\$306,677
92																			

PROJECTED SCHEDULE YEAR WASTEWATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

Company: SSU / FPSC Jurisdiction
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [] Wastewater [x]
Interim [x] Final []
Historical [x] Projected [x]
FPSC Uniform [x] FPSC Non-uniform [x] County Regulated []

FPSC
Schedule: E-13
Page 3 of 12
Preparer: Bencini
Supporting Schedules:
E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.
Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	
				CONSUMPTION										SCHEDULE YEAR REVENUES									
				NUMBER OF BILLS			Historical 1994			Projected Interim 1995				Present Capped Sta. Alone Rates			Interim Rates (Stand Alone Inc.)						
Line No.	Plant Name	Class	Meter Size	Historical 1994	Projection Factor	Projected 1995	Total Usage	Cap	Capped Usage	Projection Factor	Total Usage	Cap	Capped Usage	BFC Rates	Gallons	Revenue	BFC Rates	Gallons	Revenue				
93	Citrus Park	Res.	5/8" X 3/4"	3,185		3,216	17,825,236	6,000	13,249,381		18,465,162	6,000	13,725,034	\$23.23	\$7.48	\$177,371	\$23.10	\$7.44	\$176,404				
94					3,185	0.97%	3,216	17,825,236		13,249,381	3.59%	18,465,162		13,725,034			\$177,371			\$176,404			
95		Com.	1"	12		12	222,650		222,650		230,643		230,643	\$58.08	\$8.98	\$2,768	\$57.75	\$8.93	\$2,753				
96					12	0.97%	12	222,650		222,650	3.59%	230,643		230,643			\$2,768			\$2,753			
97		Total			3,197	0.97%	3,228	18,047,886		13,472,031	3.59%	18,695,805		13,955,677			\$180,139			\$179,157			
98	Citrus Springs	Res.	5/8" X 3/4"	8,007		8,039	34,624,499	6,000	26,645,537		34,925,732	6,000	26,877,353	\$13.13	\$2.57	\$174,827	\$21.81	\$4.27	\$290,097				
99					96		96	786,780	6,000	434,330		793,625	6,000	438,109	\$13.13	\$2.57	\$2,386	\$21.81	\$4.27	\$3,965			
100			8,103	0.40%	8,135	35,411,279		27,079,867	0.87%	35,719,357		27,315,462			\$177,013			\$294,062					
101		Com.	5/8" X 3/4"	103		103	434,160		434,160		437,937		437,937	\$13.13	\$3.08	\$2,701	\$21.81	\$5.12	\$4,488				
102					1"	12		12	187,240		188,869		188,869	\$32.83	\$3.08	\$976	\$54.54	\$5.12	\$1,621				
103		Com.	2"	15		15	154,690		154,690		156,036		156,036	\$105.04	\$3.08	\$2,057	\$174.50	\$5.12	\$3,417				
104				130	0.40%	131	776,090		776,090	0.87%	782,842		782,842			\$5,734			\$9,526				
105	Total			8,233	0.40%	8,266	36,187,369		27,855,957	0.87%	36,502,199		28,098,304			\$182,747			\$303,588				
106	Deltona	Res.	5/8" X 3/4"	52,659		53,238	277,066,297	6,000	196,430,683		281,748,717	6,000	199,750,362	\$13.47	\$5.71	\$1,857,691	\$18.90	\$8.01	\$2,606,198				
107					1"	385		389	4,375,650	6,000	1,805,080		4,449,598	6,000	1,835,586	\$13.47	\$5.71	\$15,721	\$18.90	\$8.01	\$22,055		
108			1 1/2"	12		12	16,600	6,000	16,600		16,881	6,000	16,881	\$13.47	\$5.71	\$258	\$18.90	\$8.01	\$362				
109			Com.	4"	12		12	1,909,100	6,000	72,000		1,941,364	6,000	72,792	\$13.47	\$5.71	\$578	\$18.90	\$8.01	\$810			
110					53,068	1.10%	53,652	283,367,647		198,324,363	1.69%	288,156,560		201,675,620			\$1,874,248			\$2,629,425			
111	Deltona	Com.	5/8" X 3/4"	1,676		1,694	12,428,970		12,428,970		12,639,020		12,639,020	\$13.47	\$6.85	\$109,395	\$18.90	\$9.61	\$153,478				
112					1"	263		266	7,136,350		7,136,350		7,256,954		7,256,954	\$33.68	\$6.85	\$58,669	\$47.25	\$9.61	\$82,308		
113			1 1/2"	81		82	4,570,670		4,570,670		4,647,914		4,647,914	\$67.35	\$6.85	\$37,361	\$94.49	\$9.61	\$52,414				
114			Com.	2"	209		211	11,798,009		11,798,009		11,997,395		11,997,395	\$107.76	\$6.85	\$104,919	\$151.18	\$9.61	\$147,194			
115					3"	48		49	9,379,530		9,379,530		9,538,044		9,538,044	\$215.52	\$6.85	\$75,896	\$302.35	\$9.61	\$106,476		
116		Com.	4"	60		61	17,650,488		17,650,488		17,948,781		17,948,781	\$336.75	\$6.85	\$143,491	\$472.43	\$9.61	\$201,306				
117				2,337	1.10%	2,363	62,964,017		62,964,017	1.69%	64,028,109		64,028,109			\$529,731			\$743,176				
118	Total			55,405	1.10%	56,014	346,331,664		261,288,380	1.69%	352,184,669		265,703,729			\$2,403,979			\$3,372,601				
119	Fisherman's Haven	Res.	5/8" X 3/4"	1,631		1,632	9,097,526	6,000	6,432,800		9,097,526	6,000	6,432,800	\$13.24	\$4.23	\$48,819	\$26.46	\$8.45	\$97,540				
120					1,631	0.06%	1,632	9,097,526		6,432,800	0.00%	9,097,526		6,432,800			\$48,819			\$97,540			
121		Res. Sew. Only	5/8" X 3/4"	84		84	0		0		0		0	\$30.38	\$0.00	\$2,552	\$60.72	\$0.00	\$5,100				
122					84	0.06%	84	0		0	N/A	0		0			\$2,552			\$5,100			
123		Com.	5/8" X 3/4"	12		12	8,050		8,050		8,050		8,050	\$13.24	\$5.08	\$200	\$26.46	\$10.15	\$400				
124				12	0.06%	12	8,050		8,050	0.00%	8,050		8,050			\$200			\$400				
125	Total			1,727	0.06%	1,728	9,105,576		6,440,850	0.00%	9,105,576		6,440,850			\$51,571			\$103,040				
126																							
127																							
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PROJECTED SCHEDULE YEAR WASTEWATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

Company: SSU / FPSC Jurisdiction
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water ☐ Wastewater ☒
Interim ☒ Final ☐
Historical ☒ Projected ☒
FPSC Uniform ☒ FPSC Non-uniform ☒ County Regulated ☐

FPSC
Schedule: E-13
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Preparer: Bencini
Supporting Schedules:
E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.
Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

SCHEDULE YEAR REVENUES																				
CONSUMPTION														SCHEDULE YEAR REVENUES						
				NUMBER OF BILLS			Historical 1994			Projected Interim 1995				Present Capped Sta. Alone Rates			Interim Rates (Stand Alone Inc.)			
Line No.	Plant Name	Class	Meter Size	Historical 1994	Projection Factor	Projected 1995	Total Usage	Cap	Capped Usage	Projection Factor	Total Usage	Cap	Capped Usage	BFC Rates	Gallonsage Rates	Revenue	BFC Rates	Gallonsage Rates	Revenue	
139	FL Central Comm. Park	Com	5/8" X 3/4"	95		98	2,711,175		2,711,175		2,783,563		2,783,563	\$13.28	\$7.24	\$21,454	\$15.35	\$8.37	\$24,802	
140			3/4"	108		111	1,756,705		1,756,705		1,803,609		1,803,609	\$19.92	\$7.24	\$15,269	\$23.02	\$8.37	\$17,651	
141			1"	49		50	1,256,030		1,256,030		1,289,566		1,289,566	\$33.20	\$7.24	\$10,996	\$38.37	\$8.37	\$12,713	
142			1 1/2"	64		66	2,633,013		2,633,013		2,703,314		2,703,314	\$66.40	\$7.24	\$23,954	\$76.75	\$8.37	\$27,693	
143			2"	84		86	5,305,710		5,305,710		5,447,372		5,447,372	\$106.24	\$7.24	\$48,576	\$122.79	\$8.37	\$56,155	
144			4"	12		12	5,000,000		5,000,000		5,133,500		5,133,500	\$332.00	\$7.24	\$41,151	\$383.73	\$8.37	\$47,572	
145				412	2.67%	423	18,662,633		18,662,633	2.67%	19,160,925		19,160,925			\$161,400			\$186,586	
146																				
147		Effluent	5/8" X 3/4"	108		108	7,776		7,776,000		7,776		7,776,000	\$0.00	\$0.06	\$467	\$0.00	\$0.07	\$544	
148				108	0.00%	108	7,776		7,776,000	0.00%	7,776		7,776,000			\$467			\$544	
149																				
150		Total		520	2.12%	531	18,670,409		26,438,633	2.67%	19,168,701		26,936,925			\$161,867			\$187,130	
151																				
152	Fox Run	Res.	5/8" X 3/4"	1,176		1,210	10,438,556	6,000	6,123,681		10,820,607	6,000	6,347,808	\$13.92	\$7.14	\$62,166	\$29.29	\$15.02	\$130,785	
153																				
154		Total		1,176	2.91%	1,210	10,438,556		6,123,681	3.66%	10,820,607		6,347,808			\$62,166			\$130,785	
155																				
156	Holiday Haven	Res.	5/8" X 3/4"	1,076		1,076	3,410,597	6,000	2,837,797		3,412,984	6,000	2,839,783	\$13.16	\$8.06	\$37,049	\$44.21	\$27.08	\$124,471	
157				1,076	0.00%	1,076	3,410,597		2,837,797	0.07%	3,412,984		2,839,783			\$37,049			\$124,471	
158																				
159		Com.	5/8" X 3/4"	12		12	227,900		227,900		228,060		228,060	\$13.16	\$9.67	\$2,363	\$44.21	\$32.49	\$7,941	
160			1"	12		12	20,590		20,590		20,604		20,604	\$32.90	\$9.67	\$594	\$110.53	\$32.49	\$1,995	
161				24	0.00%	24	248,490		248,490	0.07%	248,664		248,664			\$2,957			\$9,936	
162																				
163		Total		1,100	0.00%	1,100	3,659,087		3,086,287	0.07%	3,661,648		3,088,447			\$40,006			\$134,407	
164																				
165	Jungle Den	Res.	5/8" X 3/4"	1,396		1,403	3,622,739	6,000	2,697,989		3,622,739	6,000	2,697,989	\$30.16	\$8.31	\$64,734	\$44.54	\$12.27	\$95,594	
166																				
167		Total		1,396	0.48%	1,403	3,622,739		2,697,989	0.00%	3,622,739		2,697,989			\$64,734			\$95,594	
168																				
169	Leilani Heights	Res.	5/8" X 3/4"	4,659		4,670	42,805,768	6,000	23,346,302		42,805,768	6,000	23,346,302	\$12.97	\$4.31	\$161,193	\$14.09	\$4.68	\$175,061	
170				4,659	0.24%	4,670	42,805,768		23,346,302	0.00%	42,805,768		23,346,302			\$161,193			\$175,061	
171																				
172		Com.	2"	12		12	1,438,500		1,438,500		1,438,500		1,438,500	\$103.76	\$5.17	\$8,682	\$112.69	\$5.62	\$9,436	
173				12	0.24%	12	1,438,500		1,438,500	0.00%	1,438,500		1,438,500			\$8,682			\$9,436	
174																				
175		Total		4,671	0.24%	4,682	44,244,268		24,784,802	0.00%	44,244,268		24,784,802			\$169,875			\$184,497	
176																				
177	Leisure Lakes	Res.	5/8" X 3/4"	2,729		2,729	6,324,793	6,000	5,918,779		6,324,793	6,000	5,918,779	\$8.55	\$1.54	\$32,448	\$15.32	\$2.76	\$58,144	
178	(Covered Bridge)			2,729	0.01%	2,729	6,324,793		5,918,779	0.00%	6,324,793		5,918,779			\$32,448			\$58,144	
179																				
180		Com.	5/8" X 3/4"	24		24	681,840		681,840		681,840		681,840	\$8.55	\$1.85	\$1,466	\$15.32	\$3.32	\$2,632	
181				24	0.01%	24	681,840		681,840	0.00%	681,840		681,840			\$1,466			\$2,632	
182																				
183		Total		2,753	0.01%	2,753	7,006,633		6,600,619	0.00%	7,006,633		6,600,619			\$33,914			\$60,776	
184																				

PROJECTED SCHEDULE YEAR WASTEWATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

Company: SSU / FPSC Jurisdiction
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water ☐ Wastewater ☒
Interim ☒ Final ☐
Historical ☒ Projected ☒
FPSC Uniform ☒ FPSC Non-uniform ☒ County Regulated ☐

FPSC
Schedule: E-13
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Preparer: Bencini
Supporting Schedules:
E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.
Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	Plant Name	Class	Meter Size	CONSUMPTION										SCHEDULE YEAR REVENUES					
				NUMBER OF BILLS			Historical 1994		Projected Interim 1995			Present Capped Sta. Alone Rates		Interim Rates (Stand Alone Inc.)					
				Historical 1994	Projection Factor	Projected 1995	Total Usage	Cap	Capped Usage	Projection Factor	Total Usage	Cap	Capped Usage	BFC Rates	Gallons	Revenue	BFC Rates	Gallons	Revenue
185	Marco Shores	Res.	5/8" X 3/4"	2,902		2,969	6,547,358	6,000	6,041,688		6,828,894	6,000	6,301,481	\$12.85	\$7.39	\$84,720	\$16.14	\$9.28	\$106,398
186				2,902	2.32%	2,969	6,547,358		6,041,688	4.30%	6,828,894		6,301,481			\$84,720			\$106,398
187		Multi-Fam.	2"	84		86	5,132,900		5,132,900		5,353,615		5,353,615	\$102.80	\$8.87	\$56,328	\$129.13	\$11.14	\$70,744
188				84	2.32%	86	5,132,900		5,132,900	4.30%	5,353,615		5,353,615			\$56,328			\$70,744
189		Com.	5/8" X 3/4"	36		37	148,130		148,130		154,500		154,500	\$12.85	\$8.87	\$1,845	\$16.14	\$11.14	\$2,318
190				2		2	106,120		106,120		110,683		110,683	\$32.13	\$8.87	\$1,046	\$40.36	\$11.14	\$1,314
191			1 1/2"	12		12	513,850		513,850		535,946		535,946	\$64.25	\$8.87	\$5,525	\$80.70	\$11.14	\$6,938
192				50	2.32%	51	768,100		768,100	4.30%	801,128		801,128			\$8,416			\$10,570
193		Total		3,036	2.32%	3,106	12,448,358		11,942,688	4.30%	12,983,637		12,456,224			\$149,464			\$187,712
194																			
195	Marion Oaks	Res.	5/8" X 3/4"	15,591		15,819	63,333,194	6,000	49,692,447		65,328,190	6,000	51,257,759	\$12.79	\$8.28	\$626,739	\$13.82	\$8.95	\$677,376
196				165		167	669,946	6,000	528,346		691,049	6,000	544,989	\$12.79	\$8.28	\$6,649	\$13.82	\$8.95	\$7,186
197				15,756	1.46%	15,986	64,003,140		50,220,793	3.15%	66,019,239		51,802,748			\$633,388			\$684,562
198																			
199		Com.	5/8" X 3/4"	144		146	535,090		535,090		551,945		551,945	\$12.79	\$9.94	\$7,353	\$13.82	\$10.74	\$7,946
200				36		37	656,390		677,066		677,066		677,066	\$63.95	\$9.94	\$9,096	\$69.12	\$10.74	\$9,829
201			2"	36		37	1,453,639		1,453,639		1,499,429		1,499,429	\$102.32	\$9.94	\$18,690	\$110.60	\$10.74	\$20,196
202				12		12	2,818,100		2,818,100		2,906,870		2,906,870	\$204.64	\$9.94	\$31,350	\$221.20	\$10.74	\$33,874
203		Total		228	1.46%	231	5,463,219		5,463,219	3.15%	5,635,310		5,635,310			\$66,489			\$71,845
204																			
205		Res.	5/8" X 3/4"	293		297	3,103,330	6,000	1,432,080		3,253,531	6,000	1,501,393	\$12.84	\$4.84	\$11,080	\$11.22	\$4.23	\$9,883
206				12		12	75,010	6,000	67,380		78,840	6,000	68,740	\$12.84	\$4.84	\$487	\$11.22	\$4.23	\$426
207				305	1.30%	309	3,178,340		1,499,460	4.84%	3,332,172		1,570,133			\$11,567			\$10,109
208																			
209		Com.	1"	36		36	877,690		877,690		920,170		920,170	\$32.10	\$5.81	\$6,502	\$28.06	\$5.08	\$5,684
210				36	1.30%	36	877,690		877,690	4.84%	920,170		920,170			\$6,502			\$5,684
211		Total		341	1.30%	345	4,058,030		2,377,150	4.84%	4,252,342		2,490,303			\$18,069			\$15,793
212																			
213		Res.	5/8" X 3/4"	334		336	2,792,325	6,000	1,536,852		2,797,630	6,000	1,539,772	\$25.41	\$7.48	\$20,055	\$30.10	\$8.86	\$23,756
214				84		85	883,810	6,000	483,120		885,489	6,000	484,038	\$25.41	\$7.48	\$5,781	\$30.10	\$8.86	\$6,848
215				418	0.65%	421	3,676,135		2,019,972	0.19%	3,683,120		2,023,810			\$25,838			\$30,604
216																			
217		Res. Sew. Only	5/8" X 3/4"	14		14	0		0		0		0	\$61.03	\$0.00	\$854	\$72.30	\$0.00	\$1,012
218				14	0.65%	14	0		0	N/A	0		0			\$854			\$1,012
219		Total		432	0.65%	435	3,676,135		2,019,972	0.19%	3,683,120		2,023,810			\$26,690			\$31,616
220																			
221		Res.	5/8" X 3/4"	1,192		1,234	5,097,894	6,000	4,392,414		5,415,493	6,000	4,666,061	\$13.28	\$5.39	\$41,538	\$32.46	\$13.18	\$101,555
222					3.54%	1,234	5,097,894		4,392,414	6.23%	5,415,493		4,666,061			\$41,538			\$101,555
223		Total		1,192		1,234	5,097,894		4,392,414		5,415,493		4,666,061			\$41,538			\$101,555
224																			

PROJECTED SCHEDULE YEAR WASTEWATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
 1995 Interim ALT 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

Company: SSU / FPSC Jurisdiction
 Docket No.: 950495-WS
 Schedule Year Ended: 12/31/95
 Water ☐ Wastewater ☒
 Interim ☒ Final ☐
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 FPSC Uniform ☒ FPSC Non-uniform ☒ County Regulated ☐

FPSC
 Schedule: E-13
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 Preparer: Bencini
 Supporting Schedules:
 E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.
 Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	Plant Name	Class	Meter Size	CONSUMPTION										SCHEDULE YEAR REVENUES					
				NUMBER OF BILLS			Historical 1994			Projected Interim 1995				Present Capped Sta. Alone Rates			Interim Rates (Stand Alone Inc.)		
				Historical 1994	Projection Factor	Projected 1995	Total Usage	Cap	Capped Usage	Projection Factor	Total Usage	Cap	Capped Usage	BFC Rates	Gallage Rates	Revenue	BFC Rates	Gallage Rates	Revenue
232	Palm Terrace	Res.	5/8" X 3/4"	12,330		12,368	50,396,091	6,000	39,383,058		50,396,091	6,000	39,383,058	\$11.90	\$3.57	\$287,777	\$14.34	\$4.30	\$348,704
233				12,330	0.31%	12,368	50,396,091		39,383,058	0.00%	50,396,091		39,383,058			\$287,777			\$348,704
234		Com.	5/8" X 3/4"	8		8	40,640		40,640		40,640		40,640	\$11.90	\$4.28	\$269	\$14.34	\$5.16	\$325
235				8	0.31%	8	40,640		40,640	0.00%	40,640		40,640			\$269			\$325
236		Total		12,338	0.31%	12,376	50,436,731		39,423,698	0.00%	50,436,731		39,423,698			\$288,046			\$347,029
237	Palm Park	Res.	5/8" X 3/4"	300		302	1,282,290	6,000	988,430		1,384,232	6,000	1,067,010	\$18.88	\$8.38	\$14,644	\$18.53	\$8.23	\$14,377
238				300	0.78%	302	1,282,290		988,430	7.95%	1,384,232		1,067,010			\$14,644			\$14,377
239		Com.	5/8" X 3/4"	36		36	459,170		459,170		495,674		495,674	\$18.88	\$10.06	\$5,666	\$18.53	\$9.87	\$5,559
240				12		12	1,191,320		1,191,320		1,288,030		1,288,030	\$94.40	\$10.06	\$14,070	\$92.66	\$9.87	\$13,805
241		Total		348	0.78%	351	2,932,780		2,638,920	7.95%	3,165,936		2,848,714			\$34,380			\$33,741
242	Point O' Woods	Res.	5/8" X 3/4"	1,498		1,548	4,923,310	6,000	4,489,100		5,269,911	6,000	4,805,133	\$18.44	\$7.56	\$64,872	\$19.60	\$8.04	\$68,974
243				1,498	3.33%	1,548	4,923,310		4,489,100	7.04%	5,269,911		4,805,133			\$64,872			\$68,974
244		Multi-Fam.	5/8" X 3/4"	133		137	412,060		412,060		441,069		441,069	\$18.44	\$9.07	\$6,526	\$19.60	\$9.64	\$6,937
245				133	3.33%	137	412,060		412,060	7.04%	441,069		441,069			\$6,526			\$6,937
246		Total		1,655	3.33%	1,710	5,581,840		5,147,630	7.04%	5,974,802		5,510,023			\$74,252			\$78,944
247	Salt Springs	Res.	5/8" X 3/4"	1,198		1,208	2,279,374	6,000	2,126,404		2,339,549	6,000	2,182,541	\$12.97	\$5.05	\$28,690	\$11.91	\$4.64	\$24,514
248				1,198	0.83%	1,208	2,279,374		2,126,404	2.64%	2,339,549		2,182,541			\$28,690			\$24,514
249		Com.	5/8" X 3/4"	115		116	729,640		729,640		748,902		748,902	\$12.97	\$6.06	\$6,043	\$11.91	\$5.57	\$5,553
250				24		24	3,802,200		3,802,200		3,902,578		3,902,578	\$103.76	\$6.06	\$26,140	\$95.30	\$5.57	\$24,024
251		Total		151	0.83%	152	10,839,340		10,839,340	2.64%	11,125,499		11,125,499	\$324.25	\$6.06	\$43,124	\$297.82	\$5.57	\$39,634
252	Silver Lake Oaks	Res.	5/8" X 3/4"	312		318	1,797,250	6,000	1,132,820		1,893,583	6,000	1,193,539	\$21.99	\$8.08	\$16,637	\$32.79	\$12.05	\$24,809
253				312	1.77%	318	1,797,250		1,132,820	5.36%	1,893,583		1,193,539			\$16,637			\$24,809
254		Com.	2"	24		24	3,802,200		3,802,200		3,902,578		3,902,578						
255				12		12	6,307,500		6,307,500		6,474,018		6,474,018						
256		Total		1349	0.83%	1360	13,118,714		12,965,744	2.64%	13,465,048		13,308,040			\$101,997			\$93,725
257	Silver Lake Oaks	Res.	5/8" X 3/4"	312		318	1,797,250	6,000	1,132,820		1,893,583	6,000	1,193,539	\$21.99	\$8.08	\$16,637	\$32.79	\$12.05	\$24,809
258				312	1.77%	318	1,797,250		1,132,820	5.36%	1,893,583		1,193,539			\$16,637			\$24,809
259		Com.	2"	24		24	3,802,200		3,802,200		3,902,578		3,902,578						
260				12		12	6,307,500		6,307,500		6,474,018		6,474,018						
261		Total		1349	0.83%	1360	13,118,714		12,965,744	2.64%	13,465,048		13,308,040			\$101,997			\$93,725

PROJECTED SCHEDULE YEAR WASTEWATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

Company: SSU / FPSC Jurisdiction
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [] Wastewater [x]
Interim [x] Final []
Historical [x] Projected [x]
FPSC Uniform [x] FPSC Non-uniform [x] County Regulated []

FPSC
Schedule: E-13
Page 7 of 12
Preparer: Bencini
Supporting Schedules:
E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.
Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	Plant Name	Class	Meter Size	NUMBER OF BILLS				CONSUMPTION						SCHEDULE YEAR REVENUES					
				Historical		Projected		Historical 1994		Projected Interim 1995		Projection Factor	Present Capped Sta. Alone Rates		Interim Rates (Stand Alone Inc.)		BFC Rates	Gallons	Revenue
				1994	Factor	1995		Usage	Cap	Usage	Cap		Usage	Cap	Usage	Cap			
274	South Forty	Com.	5/8" X 3/4"	347		372		2,204,669		2,204,669			2,307,186	2,307,186			\$19.91	\$7.83	\$25,472
275			1 1/2"	24		26		1,377,877		1,377,877			1,441,948	1,441,948			\$99.55	\$7.83	\$127.73
276			2"	12		13		18,389		18,389			19,244	19,244			\$159.28	\$7.83	\$2,222
277			3"	12		13		4,412,334		4,412,334			4,617,508	4,617,508			\$318.56	\$7.83	\$40,296
278				395	7.11%	423		8,013,269		8,013,269		4.65%	8,385,886	8,385,886					\$81,868
279																			
280		Total		395	7.11%	423		8,013,269		8,013,269		4.65%	8,385,886	8,385,886					\$81,868
281																			\$105,075
282	Sugar Mill	Res.	5/8" X 3/4"	7,233		7,345		23,437,588	6,000	21,427,634			23,753,995	6,000	21,716,907		\$14.08	\$3.80	\$185,942
283			3/4"	10		10		42,020	6,000	42,020			42,587	6,000	42,587		\$14.08	\$3.80	\$303
284				7,243	1.55%	7,355		23,479,608		21,469,654		1.35%	23,796,583		21,759,494				\$186,245
285																			\$374
286																			\$229,508
287	Res. Sew. Only	5/8" X 3/4"	12			12		0		0			0		0		\$25.27	\$0.00	\$303
288			12		1.55%	12		0		0		N/A	0		0				\$31.20
289																			\$0.00
290																			\$374
291																			\$374
292	Com.	5/8" X 3/4"	72			73		348,670		348,670			353,377		353,377		\$14.08	\$4.56	\$2,639
293			1"	24		24		196,600		196,600			199,254		199,254		\$35.20	\$4.56	\$17.38
294			2"	24		24		933,909		933,909			946,517		946,517		\$112.64	\$4.56	\$43.45
295				120	1.55%	122		1,479,179		1,479,179		1.35%	1,499,148		1,499,148				\$5.63
296																			\$3,259
297		Total		7,375	1.55%	7,489		24,958,787		22,948,833		1.35%	25,295,731		23,258,642				\$197,960
298																			\$244,346
299	Sugarmill Woods	Res.	5/8" X 3/4"	5,084		5,485		33,307,313	6,000	19,853,283			35,059,278	6,000	20,897,566		\$8.00	\$2.19	\$89,646
300			3/4"	895		966		7,731,940	6,000	4,006,422			8,138,640	6,000	4,217,160		\$8.00	\$2.19	\$16,964
301			1"	19,916		21,485		266,263,533	6,000	96,802,399			280,268,995	6,000	101,894,205		\$8.00	\$2.19	\$395,028
302			1 1/2"	39		42		951,870	6,000	197,690			1,001,938	6,000	208,088		\$8.00	\$2.19	\$792
303				25,934	7.88%	27,978		308,254,656		120,859,794		5.26%	324,468,851		127,217,019				\$502,430
304	Com.	5/8" X 3/4"	53			57		594,620		594,620			625,897		625,897		\$8.00	\$2.63	\$2,102
305			3/4"	60		65		454,770		454,770			478,691		478,691		\$12.00	\$2.63	\$2,039
306			1"	83		90		2,297,790		2,297,790			2,418,654		2,418,654		\$20.00	\$2.63	\$8,161
307			1 1/2"	116		125		5,792,140		5,792,140			6,096,807		6,096,807		\$40.00	\$2.63	\$21,035
308			2"	16		17		1,064,000		1,064,000			1,119,966		1,119,966		\$64.00	\$2.63	\$4,034
309	Emg. Temp. Svc.	5/8" X 3/4"	12			13		187,700		187,700			197,573		197,573		\$128.00	\$2.63	\$2,184
310			340		7.88%	367		10,391,020		10,391,020		5.26%	10,937,588		10,937,588				\$125.88
311																			\$2.59
312																			\$2.59
313																			\$2.59
314		Total		26,274	7.88%	28,344		318,645,676		131,250,814		5.26%	335,406,439		138,154,607				\$541,985
315																			\$532,643
316	Sunny Hills	Res.	5/8" X 3/4"	2,051		2,061		9,222,332	6,000	7,377,252			9,305,333	6,000	7,443,647		\$19.69	\$8.41	\$103,182
317			1"	24		24		213,690	6,000	116,170			215,613	6,000	117,068		\$19.69	\$8.41	\$21.29
318				2,075	0.49%	2,085		9,436,022		7,493,422		0.90%	9,520,946		7,560,715				\$104,640

PROJECTED SCHEDULE YEAR WASTEWATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

Company: SSU / FPSC Jurisdiction
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [] Wastewater [x]
Interim [x] Final []
Historical [x] Projected [x]
FPSC Uniform [x] FPSC Non-uniform [x] County Regulated []

FPSC
Schedule: E-13
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Preparer: Bendini
Supporting Schedules:
E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.
Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	Plant Name	Class	Meter Size	NUMBER OF BILLS			CONSUMPTION			SCHEDULE YEAR REVENUES			Interim Rates (Stand Alone Inc.)		
				Historical 1994	Projection Factor	Projected 1995	Historical 1994		Projection Factor	Projected Interim 1995		Present Capped Sta. Alone Rates	Interim Rates (Stand Alone Inc.)		Revenue
							Total Usage	Cap		Total Usage	Cap		BFC Rates	Gallage Rates	
319	Sunshine Parkway	Com.	5/8" X 3/4"	55		55	75,940			76,623		\$19.69	\$10.09		\$2,007
320				55	0.49%	55	75,940		0.90%	76,623					\$2,007
321															
322		Total		2,130	0.49%	2,140	9,511,962	7,569,362	0.90%	9,597,570	7,637,339				\$115,124
323															
324	University Shores	Com.	5/8" X 3/4"	43		47	1,722,731			1,722,731		\$15.59	\$3.92		\$11,477
325			1 1/2"	12		13	60,980			60,980		\$77.95	\$3.92		\$1,919
326			2"	12		13	343,800			343,800		\$124.72	\$3.92		\$4,551
327			3"	38		41	19,511,920			19,511,920		\$249.44	\$3.92		\$132,943
328				105	8.61%	114	21,639,431		0.00%	21,639,431					\$150,890
329	University Shores	Total		105	8.61%	114	21,639,431	21,639,431	0.00%	21,639,431	21,639,431				\$150,890
330															
331															
332		Res.	5/8" X 3/4"	37,292		39,992	287,483,380	6,000		307,060,998	6,000	\$12.42	\$3.07		\$1,684,987
333			3/4"	13		14	18,090	6,000		19,322	6,000	\$12.42	\$3.07		\$341
334	Res. Sew. Only		1"	45		48	589,150	6,000		629,271	6,000	\$12.42	\$3.07		\$2,101
335				37,350	7.24%	40,054	288,090,620		6.81%	307,709,591					\$1,687,429
336															
337			5/8" X 3/4"	12		13	0		N/A	0		\$26.97	\$0.00		\$551
338				12	7.24%	13	0			0					\$551
339	Com.		5/8" X 3/4"	102		109	2,009,880			2,146,753		\$12.42	\$3.68		\$14,559
340			3/4"	250		268	2,733,456			2,919,604		\$18.63	\$3.68		\$24,757
341			1"	25		27	1,089,590			1,163,791		\$31.05	\$3.68		\$8,057
342			1 1/2"	12		13	55,500			59,280		\$62.10	\$3.68		\$1,613
343			2"	26		28	21,309,300			22,760,463		\$99.36	\$3.68		\$136,159
344	Pub. Auth.		8"	24		26	8,548,400			9,130,546		\$993.60	\$3.68		\$93,497
345			10"	10		11	21,703,500			23,181,508		\$1,428.30	\$3.68		\$158,932
346				449	7.24%	482	57,449,626		6.81%	61,361,946					\$437,574
347															
348															
349	Spc. Cont.		1 1/2"	12		12	348,300			372,019		\$62.10	\$3.68		\$3,326
350				12	0.00%	12	348,300		6.81%	372,019					\$3,326
351															
352			5/8" X 3/4"	36		39	23,319,380			24,907,430		\$12.42	\$3.68		\$144,976
353			1"	36		39	3,415,120			3,647,690		\$31.05	\$3.68		\$23,025
354	Total		1 1/2"	24		26	2,484,900			2,654,122		\$62.10	\$3.68		\$17,906
355			2"	36		39	7,837,000			8,370,700		\$99.36	\$3.68		\$54,561
356				132	7.24%	142	37,056,400		6.81%	39,579,941					\$240,468
357															
358															
359	Venetian Village			37,955	7.24%	40,702	382,944,946	270,312,553	6.81%	409,023,497	288,720,838				\$2,369,348
360		Res.	5/8" X 3/4"	1,022		1,039	5,593,486	6,000		5,603,554	6,000	\$17.88	\$9.07		\$42,888
361				1,022	1.62%	1,039	5,593,486		0.18%	5,603,554					\$42,888
362															

PROJECTED SCHEDULE YEAR WASTEWATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

Company: SSU / FPSC Jurisdiction
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [] Wastewater [x]
Interim [x] Final []
Historical [x] Projected [x]
FPSC Uniform [x] FPSC Non-uniform [x] County Regulated []

FPSC
Schedule: E-13
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Preparer: Bencini
Supporting Schedules:
E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.
Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1)																				(2)																				(3)																				(4)																				(5)																				(6)																				(7)																				(8)																				(9)																				(10)																				(11)																				(12)																				(13)																				(14)																				(15)																				(16)																				(17)																				(18)																				(19)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							

519

PROJECTED SCHEDULE YEAR WASTEWATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

Company: SSU / FPSC Jurisdiction
Docket No.: 950495-W5
Schedule Year Ended: 12/31/95
Water ☐ Wastewater ☒
Interim ☒ Final ☐
Historical ☒ Projected ☒
FPSC Uniform ☒ FPSC Non-uniform ☒ County Regulated ☐

FPSC
Schedule: E-13
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Preparer: Bencini
Supporting Schedules:
E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.
Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
				NUMBER OF BILLS			CONSUMPTION						SCHEDULE YEAR REVENUES									
							Historical 1994			Projected Interim 1995			Present Capped Sta. Alone Rates			Interim Rates (Stand Alone Inc.)						
Line No.	Plant Name	Class	Meter Size	Historical 1994	Projection Factor	Projected 1995	Total Usage	Cap	Capped Usage	Projection Factor	Total Usage	Cap	Capped Usage	BFC Rates	Gallonsage Rates	Revenue	BFC Rates	Gallonsage Rates	Revenue			
397	FPSC Juris. Non-Uniform	Plants 1/																				
398	Deep Creek	Res.	5/8" X 3/4"	34,333		35,765	179,725,089	10,000	166,181,756		183,463,371	10,000	169,638,337	\$19.40	\$3.97	\$1,367,305	\$20.19	\$4.13	\$1,422,701			
399			1"	573		597	3,293,080	10,000	2,861,880		3,361,576	10,000	2,921,407	\$19.40	\$3.97	\$23,180	\$20.19	\$4.13	\$24,118			
400				34,906	4.17%	36,362	183,018,169		169,043,636	2.08%	186,824,947		172,559,744			\$1,390,485			\$1,446,819			
401																						
402		Multi-Fam	5/8" X 3/4"	9		9	37,570		37,570		38,351		38,351	\$19.40	\$4.75	\$357	\$20.19	\$4.94	\$371			
403			1"	255		266	3,165,390		3,165,390		3,231,230		3,231,230	\$48.52	\$4.75	\$28,254	\$50.49	\$4.94	\$29,392			
404			1 1/2"	313		326	6,981,180		6,981,180		7,126,389		7,126,389	\$97.02	\$4.75	\$65,479	\$100.96	\$4.94	\$68,117			
405			2"	168		175	12,618,090		12,618,090		12,880,546		12,880,546	\$155.25	\$4.75	\$88,352	\$161.55	\$4.94	\$91,901			
406			6"	12		13	8,397,190		8,397,190		8,571,852		8,571,852	\$970.31	\$4.75	\$53,330	\$1,009.70	\$4.94	\$55,471			
407				757	4.17%	789	31,199,420		31,199,420	2.08%	31,848,368		31,848,368			\$235,772			\$245,252			
408																						
409		Com.	5/8" X 3/4"	212		221	529,870		529,870		540,891		540,891	\$19.40	\$4.75	\$6,856	\$20.19	\$4.94	\$7,134			
410			1"	62		65	1,241,940		1,241,940		1,267,772		1,267,772	\$48.52	\$4.75	\$9,176	\$50.49	\$4.94	\$9,545			
411			1 1/2"	38		40	1,364,940		1,364,940		1,393,331		1,393,331	\$97.02	\$4.75	\$10,499	\$100.96	\$4.94	\$10,921			
412			2"	12		13	269,100		269,100		274,697		274,697	\$155.25	\$4.75	\$3,323	\$161.55	\$4.94	\$3,457			
413			3"	12		13	2,759,950		2,759,950		2,817,357		2,817,357	\$310.50	\$4.75	\$17,419	\$323.11	\$4.94	\$18,118			
414			6"	24		25	4,418,810		4,418,810		4,510,721		4,510,721	\$970.31	\$4.75	\$45,684	\$1,009.70	\$4.94	\$47,526			
415			8"	12		13	2,899,100		2,899,100		2,959,401		2,959,401	\$970.31	\$4.75	\$26,671	\$1,009.70	\$4.94	\$27,745			
416				372	4.17%	388	13,483,710		13,483,710	2.08%	13,764,171		13,764,171			\$119,628			\$124,446			
417																						
418		Total		36,035	4.17%	37,538	227,701,299		213,726,766	2.08%	232,437,486		218,172,283			\$1,745,885			\$1,816,517			
419																						
420	Enterprise	Res.	5/8" X 3/4"	1,438		1,482	9,371,659	10,000	8,416,058		9,846,802	10,000	8,842,752	\$13.11	\$3.01	\$46,046	\$15.14	\$3.48	\$53,210			
421			1"	95		98	652,670	10,000	590,550		685,760	10,000	620,491	\$13.11	\$3.01	\$3,153	\$15.14	\$3.48	\$3,643			
422				1,533	3.07%	1,580	10,024,329		9,006,608	5.07%	10,532,562		9,463,243			\$49,199			\$56,853			
423																						
424		Total		1,533	3.07%	1,580	10,024,329		9,006,608	5.07%	10,532,562		9,463,243			\$49,199			\$56,853			
425																						
426	Lehigh	Res.	5/8" X 3/4"	78,238		80,468	244,711,795	6,000	213,959,388		250,070,983	6,000	218,645,099	\$15.45	\$3.86	\$2,087,201	\$18.30	\$4.57	\$2,471,772			
427			1"	10		10	137,600	6,000	54,730		140,613	6,000	55,929	\$15.45	\$3.86	\$371	\$18.30	\$4.57	\$439			
428				78,248	2.85%	80,478	244,849,395		214,014,118	2.19%	250,211,597		218,701,027			\$2,087,572			\$2,472,211			
429																						
430		Res. Sew. Only	5/8" X 3/4"	69		71	0		0		0		0	\$27.81	\$0.00	\$1,975	\$32.94	\$0.00	\$2,339			
431				69	2.85%	71	0		0	N/A	0		0			\$1,975			\$2,339			
432																						
433		Com.	5/8" X 3/4"	2,062		2,121	7,366,587		7,366,587		7,527,915		7,527,915	\$15.45	\$4.63	\$67,623	\$18.30	\$5.48	\$80,067			
434			1"	477		491	8,514,239		8,514,239		8,700,701		8,700,701	\$38.84	\$4.63	\$59,256	\$45.77	\$5.48	\$70,153			
435			1 1/2"	246		253	6,407,847		6,407,847		6,548,179		6,548,179	\$77.27	\$4.63	\$49,867	\$91.52	\$5.48	\$59,039			
436			2"	285		293	17,371,148		17,371,148		17,751,576		17,751,576	\$123.63	\$4.63	\$118,414	\$146.43	\$5.48	\$140,183			
437			3"	65		67	15,627,690		15,627,690		15,969,936		15,969,936	\$247.27	\$4.63	\$90,508	\$292.87	\$5.48	\$107,137			
438			4"	12		12	1,189,070		1,189,070		1,215,111		1,215,111	\$386.35	\$4.63	\$10,262	\$457.59	\$5.48	\$12,150			
439			6"	12		12	2,693,000		2,693,000		2,751,977		2,751,977	\$772.71	\$4.63	\$22,015	\$915.20	\$5.48	\$26,063			
440				3,159	2.85%	3,249	59,169,581		59,169,581	2.19%	60,465,395		60,465,395			\$417,945			\$494,792			
441																						

PROJECTED SCHEDULE YEAR WASTEWATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

Company: SSU / FPSC Jurisdiction
Docket No.: 950495-W5
Schedule Year Ended: 12/31/95
Water ☐ Wastewater ☒
Interim ☒ Final ☐
Historical ☒ Projected ☒
FPSC Uniform ☒ FPSC Non-uniform ☒ County Regulated ☐

FPSC
Schedule: E-13
Page 11 of 12
Preparer: Bencini
Supporting Schedules:
E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.
Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Line No.	Plant Name	Class	Meter Size	NUMBER OF BILLS			CONSUMPTION						SCHEDULE YEAR REVENUES						
				Historical 1994	Projection Factor	Projected 1995	Historical 1994			Projected Interim 1995			Present Capped Sta. Alone Rates			Interim Rates (Stand Alone Inc.)			
							Total Usage	Cap	Capped Usage	Projection Factor	Total Usage	Cap	Capped Usage	BFC Rates	Gallage Rates	Revenue	BFC Rates	Gallage Rates	Revenue
442		Effluent	5/8" X 3/4"	12		12	149,480,000		149,480,000		149,480,000		149,480,000	\$0.00	\$0.11	\$16,443	\$0.00	\$0.13	\$19,432
443				12	0.00%	12	149,480,000		149,480,000	0.00%	149,480,000		149,480,000			\$16,443			\$19,432
444																			
445		Total		81,488	2.85%	83,810	453,498,976		422,663,699	1.47%	460,156,992		428,646,422			\$2,523,935			\$2,988,774
446																			
447	Marco Island	Res.	5/8" X 3/4"	13,164		13,219	61,302,834	10,000	42,361,034		61,977,165	10,000	42,827,005	\$11.10	\$3.20	\$283,777	\$12.79	\$3.69	\$327,103
448			1"	5,747		5,771	101,282,251	10,000	42,942,053		102,396,356	10,000	43,414,416	\$11.10	\$3.20	\$202,984	\$12.79	\$3.69	\$234,010
449			1 1/2"	24		24	295,940	10,000	140,360		299,195	10,000	141,904	\$11.10	\$3.20	\$720	\$12.79	\$3.69	\$831
450				18,935	0.42%	19,015	162,881,025		85,443,447	1.10%	164,672,716		86,383,325			\$487,481			\$561,944
451																			
452		Multi-Fam.	5/8" X 3/4"	12		12	168,570		168,570		170,424		170,424	\$11.10	\$3.85	\$789	\$12.79	\$4.44	\$910
453			1"	24		24	1,375,070		1,375,070		1,390,196		1,390,196	\$22.20	\$3.85	\$5,885	\$25.58	\$4.44	\$6,786
454			1 1/2"	194		195	12,592,730		12,592,730		12,731,250		12,731,250	\$55.51	\$3.85	\$59,839	\$63.96	\$4.44	\$68,999
455			2"	602		605	48,399,160		48,399,160		48,931,551		48,931,551	\$88.81	\$3.85	\$242,116	\$102.33	\$4.44	\$279,166
456			3"	296		297	57,080,380		57,080,380		57,708,264		57,708,264	\$177.62	\$3.85	\$274,930	\$204.65	\$4.44	\$317,006
457			4"	324		325	137,663,205		137,663,205		139,177,500		139,177,500	\$277.54	\$3.85	\$626,034	\$319.78	\$4.44	\$721,877
458			6"	32		32	13,168,352		13,168,352		13,313,204		13,313,204	\$555.08	\$3.85	\$69,019	\$639.56	\$4.44	\$79,577
459				1,484	0.42%	1,490	270,447,467		270,447,467	1.10%	273,422,389		273,422,389			\$1,278,612			\$1,474,321
460																			
461		Com.	5/8" X 3/4"	1,181		1,186	8,251,890		8,251,890		8,342,661		8,342,661	\$11.10	\$3.85	\$45,284	\$12.79	\$4.44	\$52,210
462			1"	757		760	11,652,740		11,652,740		11,780,920		11,780,920	\$22.20	\$3.85	\$62,229	\$25.58	\$4.44	\$71,748
463			1 1/2"	320		321	12,056,850		12,056,850		12,189,475		12,189,475	\$55.51	\$3.85	\$64,748	\$63.96	\$4.44	\$74,652
464			2"	144		145	32,936,040		32,936,040		33,298,336		33,298,336	\$88.81	\$3.85	\$141,078	\$102.33	\$4.44	\$162,883
465			3"	12		12	3,727,100		3,727,100		3,768,098		3,768,098	\$177.62	\$3.85	\$16,638	\$204.65	\$4.44	\$19,186
466			4"	24		24	34,335,599		34,335,599		34,713,291		34,713,291	\$277.54	\$3.85	\$140,307	\$319.78	\$4.44	\$161,802
467			6"	24		24	68,388,420		68,388,420		69,140,693		69,140,693	\$555.08	\$3.85	\$279,514	\$639.56	\$4.44	\$322,334
468				2,462	0.42%	2,472	171,348,639		171,348,639	1.10%	173,233,474		173,233,474			\$749,796			\$864,615
469																			
470		Com. Sew. Only	1"	12		12	1,148,120		1,148,120		1,148,120		1,148,120	\$22.20	\$3.85	\$4,686	\$25.58	\$4.44	\$5,405
471				12	0.00%	12	1,148,120		1,148,120	0.00%	1,148,120		1,148,120			\$4,686			\$5,405
472																			
473		Effluent	1 1/2"	6		6	1,659,300		1,659,300		1,659,300		1,659,300	\$0.00	\$0.25	\$415	\$0.00	\$0.29	\$481
474			2"	15		15	11,132,500		11,132,500		11,132,500		11,132,500	\$0.00	\$0.25	\$2,783	\$0.00	\$0.29	\$3,228
475			3"	3		3	2,878,700		2,878,700		2,878,700		2,878,700	\$0.00	\$0.25	\$720	\$0.00	\$0.29	\$835
476			8"	12		12	72,965,000		72,965,000		72,965,000		72,965,000	\$0.00	\$0.25	\$18,241	\$0.00	\$0.29	\$21,160
477			10"	12		12	56,954,000		56,954,000		56,954,000		56,954,000	\$0.00	\$0.25	\$14,239	\$0.00	\$0.29	\$16,517
478				48	0.00%	48	145,589,500		145,589,500	0.00%	145,589,500		145,589,500			\$36,398			\$42,221
479																			
480		MF - Non-Meter.	3"	12		12	0		0		0		0	\$2,010.00	\$0.00	\$24,120	\$2,315.92	\$0.00	\$27,791
481				12	0.00%	12	0		0	N/A	0		0			\$24,120			\$27,791
482																			
483		Bulk Sewer	1"	2		2	17,700		17,700		17,700		17,700	\$22.20	\$3.85	\$112	\$25.58	\$4.44	\$130
484			4"	84		84	95,042,100		95,042,100		95,042,100		95,042,100	\$277.54	\$3.85	\$389,225	\$319.78	\$4.44	\$448,849
485				86	0.00%	86	95,059,800		95,059,800	0.00%	95,059,800		95,059,800			\$389,337			\$448,979
486																			
487		Total		23,039	0.42%	23,135	846,474,551		769,036,973	0.79%	853,125,999		774,836,608			\$2,970,430			\$3,425,276
488																			

521

PROJECTED SCHEDULE YEAR WASTEWATER REVENUE CALCULATION - 1995 INTERIM ALT. 1
1995 Interim Alt. 1: Present Capped Stand Alone Rates (@ \$52 W & \$65 WW) with Stand Alone Increase

Company: SSU / FPSC Jurisdiction
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Water [] Wastewater [x]
Interim [x] Final []
Historical [x] Projected [x]
FPSC Uniform [x] FPSC Non-uniform [x] County Regulated []

FPSC
Schedule: E-13
Page 12 of 12
Preparer: Bencini
Supporting Schedules:
E1-1, Projection Factor Tab

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification.
Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

Line No.	Plant Name	Class	Meter Size	CONSUMPTION										SCHEDULE YEAR REVENUES					
				NUMBER OF BILLS			Historical 1994		Projected Interim 1995			Present Capped Sta. Alone Rates		Interim Rates (Stand Alone Inc.)			BFC Rates	Gallage Rates	Revenue
				Historical 1994	Projection Factor	Projected 1995	Total Usage	Cap	Capped Usage	Projection Factor	Total Usage	Cap	Capped Usage	BFC Rates	Gallage Rates	Revenue			
489	Spring Gardens 2/	Res.	5/8" X 3/4"	1,470		1,519	5,921,221	6,000	4,286,800		6,096,489	6,000	4,413,689	\$8.31	\$2.48	\$23,569	\$8.32	\$2.48	\$23,584
490				1,470	3.36%	1,519	5,921,221		4,286,800	2.96%	6,096,489		4,413,689			\$23,569			\$23,584
491																			
492		Com.	5/8" X 3/4"	12		12	204,930		204,930		210,996		210,996	\$8.31	\$2.98	\$729	\$8.32	\$2.98	\$729
493			2"	24		25	622,500		622,500		640,926		640,926	\$68.51	\$2.98	\$3,573	\$68.61	\$2.98	\$3,575
494				36	3.36%	37	827,430		827,430	2.96%	851,922		851,922			\$4,302			\$4,304
495																			
496		Total		1,506	3.36%	1,557	6,748,651		5,114,230	2.96%	6,948,411		5,265,611			\$27,871			\$27,888
497																			
498	Tropical Isles	Res. Sew. Only	5/8" X 3/4"	2,629		2,992	0		0		0		0	\$13.33	\$0.00	\$39,883	\$36.68	\$0.00	\$109,747
499																			
500		Total		2,629	13.82%	2,992	0		0	N/A	0		0			\$39,883			\$109,747
501																			
502	Valencia Terrace 3/	Res.	5/8" X 3/4"	3,981		4,115	22,479,723	9,725	15,643,346		23,145,123	9,725	16,106,389	\$8.49	\$1.56	\$60,062	\$15.06	\$2.77	\$106,587
503				3,981	3.36%	4,115	22,479,723		15,643,346	2.96%	23,145,123		16,106,389			\$60,062			\$106,587
504																			
505		Com.	5/8" X 3/4"	42		43	563,928		563,928		580,620		580,620	\$8.49	\$1.56	\$1,271	\$15.06	\$2.77	\$2,256
506			1"	68		70	130,752		130,752		134,622		134,622	\$21.22	\$1.56	\$1,695	\$37.64	\$2.77	\$3,008
507			1 1/2"	12		12	685,859		685,859		706,160		706,160	\$42.49	\$1.56	\$1,612	\$75.37	\$2.77	\$2,860
508			2"	12		12	138,010		138,010		142,095		142,095	\$67.91	\$1.56	\$1,037	\$120.46	\$2.77	\$1,840
509				134	3.36%	139	1,518,549		1,518,549	2.96%	1,563,498		1,563,498			\$5,615			\$9,964
510																			
511		Total		4,115	3.36%	4,253	23,998,272		17,161,895	2.96%	24,708,621		17,669,887			\$65,677			\$116,551
512																			
513																			
514	Sub. FPSC Juris. Non-Uniform Plants			150,345	3.01%	154,865	1,568,446,078		1,436,710,171	1.24%	1,587,910,071		1,454,054,054			\$7,422,880			\$8,541,606
515																			
516	Total FPSC Juris. Plants			421,708	3.74%	437,459	4,001,661,167		2,981,414,180	3.13%	4,126,779,113		3,073,135,699			\$18,088,794			\$22,570,753

- 1/ These plants were not part of Docket #920199-WS; therefore no capped bill rates were designed for them.
2/ Spring Gardens was acquired in 1995. Present rates are the rates that were being charged upon acquisition.
Historical billing determinants were supplied during acquisition.
The projection factors used are the overall average projection factors for all plants.
3/ Valencia Terrace was acquired in 1995. Present rates are the rates that were being charged upon acquisition.
Historical billing determinants were supplied during acquisition.
The projection factors used are the overall average projection factors for all plants.

NOTES:
Numbers may not tie to other schedules due to rounding.
Numbers may not crossfoot due to the number of decimal places shown (projected bills and gallons contain decimal places that are not shown).

DOCKET 950495-WS
EXHIBIT NO. 123
CASE NO. 96-04227

EXHIBIT NO. 123

WITNESS: MORRIS BENCINI

DOCKET NO. 950495-WS

Application for rate increase and
increase in service availability charges
by Southern States Utilities

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DESCRIPTION:

Trimming Methodology

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 950495 EXHIBIT NO 123
COMPANY/
WITNESS: _____
DATE: 4/23/96

STATISTICS

FIFTH EDITION

JAMES T. McCLAVE
FRANK H. DIETRICH II

Values that are beyond the inner fences receive special attention because they are extreme values that represent relatively rare occurrences. In fact, for mound-shaped distributions, fewer than 1% of the observations are expected to fall outside the inner fences. Two of the 100 gasoline mileage measurements, 30.0 and 44.9, fall beyond the inner fences, one on each end of the distribution. These measurements are represented by asterisks (*).

The other pair of imaginary fences, the outer fences, are defined at a distance $3(IQR)$ from each end of the box. Measurements that fall beyond the outer fences are represented by 0's and are very extreme measurements that require special analysis. Less than one-hundredth of 1% (.01%, or .0001) of the measurements from mound-shaped distributions are expected to fall beyond the outer fences. Since no measurement in the gas mileage box plot (Figure 2.20) is represented by a 0, we know that none of the measurements fall outside the outer fences.

Generally, any measurements that fall beyond the inner fences—and certainly any that fall beyond the outer fences—are considered potential outliers. Outliers are extreme measurements that stand out from the rest of the sample and may be faulty—incorrectly recorded observations, members of a different population than the rest of the sample or, at the least, very unusual measurements from the same population. For example, the two gasoline mileage measurements beyond the inner fences may be considered outliers. When we analyze these measurements, we find that they are correctly recorded. Perhaps they represent mileages that correspond to exceptional models of the automobile being tested or to unusual gasoline mixtures. Outlier analysis often reveals useful information of this kind and therefore plays an important role in the statistical inference-making process.

The elements (and nomenclature) of box plots are summarized in the box. Some aids to the interpretation of box plots are also given on page 72.

Elements of a Box Plot

1. A rectangle (the box) is drawn with the ends (the hinges) drawn at the lower and upper quartiles (Q_L and Q_U). The median of the data is shown in the box, usually by a "+".
2. The points at distances $1.5(IQR)$ from each hinge mark the inner fences of the data set. Horizontal lines (the whiskers) are drawn from each hinge to the most extreme measurement inside the inner fence.
3. A second pair of fences, the outer fences, exist at a distance of 3 interquartile ranges, $3(IQR)$, from the hinges. One symbol (usually "**") is used to represent measurements falling between the inner and outer fences, and another (usually "0") is used to represent measurements beyond the outer fences. Thus, outer fences are not shown unless one or more measurements lie beyond them.
4. The symbols used to represent the median and the extreme data points (those beyond the fences) will vary depending on the software you use to construct the box plot. (You may use your own symbols if you are constructing a box plot by hand.) You should consult the program's documentation to determine exactly which symbols are used.

Aids to the Interpretation of Box Plots

1. Examine the length of the box. The IQR is a measure of the sample's variability and is especially useful for the comparison of two samples (see Example 2.19).
2. Visually compare the lengths of the whiskers. If one is clearly longer, the distribution of the data is probably skewed in the direction of the longer whisker.
3. Analyze any measurements that lie beyond the fences. Fewer than 5% should fall beyond the inner fences, even for very skewed distributions. Measurements beyond the outer fences are probably outliers, with one of the following explanations:
 - a. The measurement is incorrect. It may have been observed, recorded, or entered into the computer incorrectly.
 - b. The measurement belongs to a population different from that from which the rest of the sample was drawn (see Example 2.19).
 - c. The measurement may be correct and from the same population as the rest but represents a rare event. Generally, we accept this explanation only after carefully ruling out all others.

EXAMPLE 2.18

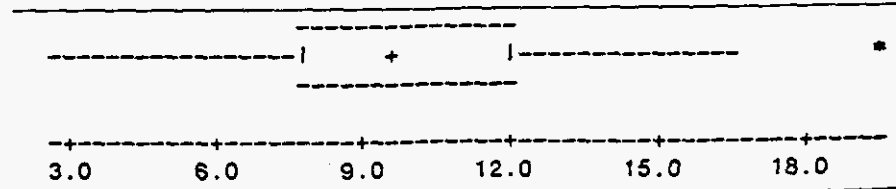
Solution

Use a statistical software package to draw a box plot for the student loan default data, Table 2.2.

The Minitab box plot for the student loan default rates is shown in Figure 2.21. Note that the median appears to be about 9.5, and, with the exception of a single extreme observation, the distribution appears to be symmetrically distributed between approximately 3% and 17%. The single outlier is beyond the inner fence but inside the outer fence. Examination of the data reveals that this observation corresponds to Alaska's default rate of 19.7%.

FIGURE 2.21

Minitab box plot for student loan default rates

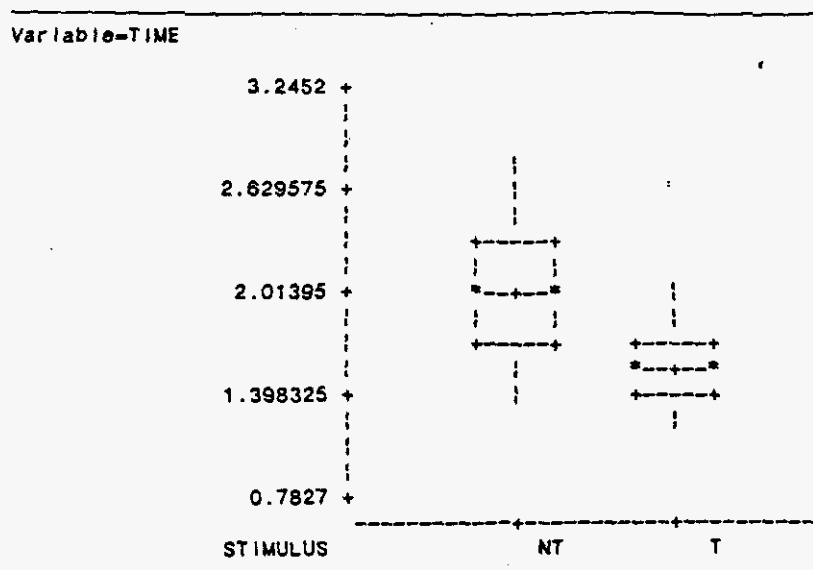


EXAMPLE 2.19

A Ph.D. student in psychology conducted a stimulus reaction experiment as part of her dissertation research. She subjected 50 subjects to a threatening stimulus and 50 to a nonthreatening stimulus. The reaction times of all 100 students were recorded electronically to the nearest tenth of a second. Box plots of the two resulting samples of reaction times are shown in Figure 2.22. Interpret the box plots.

FIGURE 2.22

SAS box plots for reaction time data



Perhaps the first thing you notice about the two box plots is that they are arranged vertically rather than horizontally. Some statistical software packages, including the SAS System used here, use this arrangement. Also, note that the median is represented by a dashed line through the box. The plus (+) symbol represents the mean in the SAS box plot. Analysis of the box plots on the same numerical scale reveals that the distribution of times corresponding to the threatening stimulus lies below that of the nonthreatening stimulus. The implication is that the reaction times tend to be faster to the threatening stimulus. Note, too, that the upper whiskers of both samples are longer than the lower whiskers, indicating that the reaction times are skewed to the right. The box length corresponding to the threatening stimulus is smaller than that for the nonthreatening stimulus, indicating less variability in the reaction times to the threatening stimulus.

No observations in the two samples fall between the inner and outer fences (denoted by 0 in SAS). However, note that one of the observations corresponding to the threatening stimulus is beyond the outer fence (denoted by *). When the researcher carefully examined her notes for the experiments, she found that the subject whose time was beyond the outer fence had mistakenly been given the nonthreatening stimulus. You can see in Figure 2.22 that his time would have been within the upper whisker if moved to the box plot corresponding to the nonthreatening stimulus. Of course, the box plots should be reconstructed since they will both change slightly when the misclassified reaction time is moved from one sample to the other.

The researcher concluded that the reactions to the threatening stimulus were faster and more predictable (less variable) than those to the nonthreatening stimulus. However, she was asked by her Ph.D. committee whether the results were statistically significant. Their question addresses the issue of whether the observed difference between the samples might be attributable to chance or sampling variation rather than to real differences between the populations. To

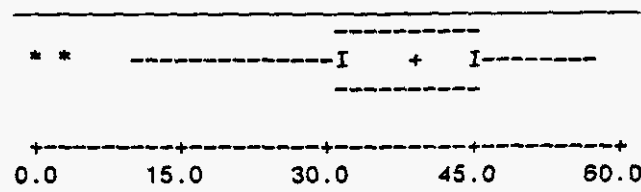
answer their question, the researcher must use inferential statistics rather than graphic descriptions. We discuss how to compare two samples using inferential statistics in Chapter 9.

EXERCISES 2.86-2.99

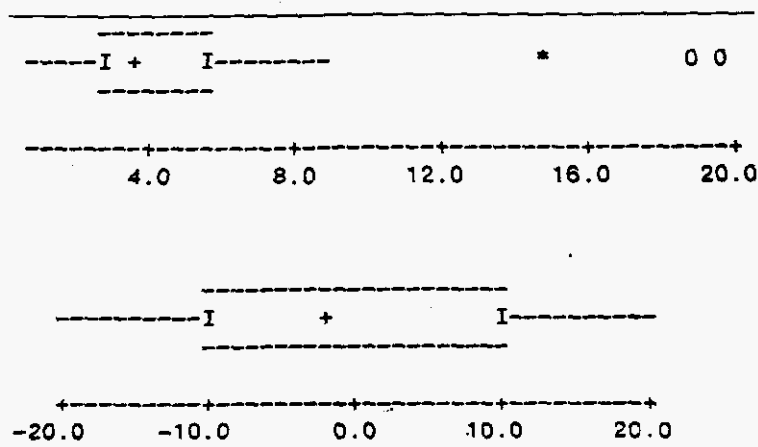
[Note: Starred (*) exercises require the use of a computer.]

LEARNING THE MECHANICS

- 2.86 Define the 25th, 50th, and 75th percentiles of a data set. Explain how they provide a description of the data.
- 2.87 Suppose a data set consisting of exam scores has a lower quartile $Q_L = 60$, a median $M = 75$, and an upper quartile $Q_U = 85$. The scores on the exam ranged from 18 to 100. Without having the actual scores available to you, construct as much of the box plot as possible.
- 2.88 Minitab was used to generate the following box plot:



- What is the median of the data set (approximately)?
 - What are the upper and lower quartiles of the data set (approximately)?
 - What is the interquartile range of the data set (approximately)?
 - Is the data set skewed to the left, skewed to the right, or symmetric?
 - What percentage of the measurements in the data set lie to the right of the median? To the left of the upper quartile?
- 2.89 Minitab was used to generate the accompanying box plots. Compare and contrast the frequency distributions of the two data sets. Your answer should include comparisons of the following characteristics: central tendency, variation, skewness, and outliers.



DOCKET 950495-WS
EXHIBIT NO. 124
CASE NO. 96-04227

EXHIBIT (JIK-1)
PAGE 1 OF 3

SCHEDULE OF WATER & SEWER RATE BASE BEGINNING RATE BASE ADJUSTMENTS

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim ☐ Final ☐
Historical ☒ Projected ☐
Simple Ave. ☒ 13 Month Ave. ☐
FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☐

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	Last Established Rate Base	FPSC Adjustments	FPSC Adjusted Rate Base	Utility Adjustments	Depreciation Rate Change	Utility Adjusted Rate Base
1	Utility Plant in Service	218,258,444	(906,562)	217,351,882	(378,650)	0	216,973,232
2	Accumulated Depreciation	(45,353,944)	32,397	(45,321,547)	542,368	717,262	(44,061,917)
3	CIAC	(78,686,488)	(308,776)	(78,995,264)	1,118,592	0	(77,876,672)
4	Accumulated Amortization of CIAC	14,293,566	(44,305)	14,249,261	(105,386)	0	14,143,875
5	TOTAL	108,511,579	(1,227,246)	107,284,332	1,176,924	717,262	109,178,518

Note: May not cross foot due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 950495 EXHIBIT NO. 124
COMPANY/SSU/KIMBALL
WITNESS: 4/29/96
DATE: 4/29/96

DOCUMENT NUMBER-DATE
66018 JUN 28 1995
FPSC-RECORDS/REPORTING

**SCHEDULE OF WATER RATE BASE
BEGINNING RATE BASE ADJUSTMENTS**

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim ☐ Final ☐
Historical ☒ Projected ☐
Simple Ave. ☒ 13 Month Ave. ☐
FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☐

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)
		Last Established Rate Base	FPSC Adjustments	FPSC Adjusted Rate Base	Utility Adjustments	Depreciation Rate Change	Utility Adjusted Rate Base
1	Utility Plant in Service	119,823,939	(212,250)	119,611,689	(74,195)		119,537,494
2	Accumulated Depreciation	(23,904,087)	(3,888)	(23,907,975)	449,968	199,086	(23,258,921)
3	CIAC	(32,552,363)	(634,461)	(33,186,823)	7,962	0	(33,178,862)
4	Accumulated Amortization of CIAC	5,528,739	53,767	5,582,506	5,508		5,588,014
5	TOTAL WATER	<u>68,896,229</u>	<u>(796,831)</u>	<u>68,099,397</u>	<u>389,243</u>	<u>199,086</u>	<u>68,687,726</u>

**SCHEDULE OF SEWER RATE BASE
BEGINNING RATE BASE ADJUSTMENTS**

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495 - WS
Schedule Year Ended: 12/31/94
Interim ☐ Final ☐
Historical ☒ Projected ☐
Simple Ave. ☒ 13 Month Ave. ☐
FPSC Uniform ☒ FPSC Non-uniform ☒ Non FPSC ☐

Line No.	(1) Description	(2)	(3)	(4)	(5)	(6)	(7)
		Last Established Rate Base	FPSC Adjustments	FPSC Adjusted Rate Base	Utility Adjustments	Depreciation Rate Change	Utility Adjusted Rate Base
1	Utility Plant in Service	98,434,505	(694,312)	97,740,193	(304,455)		97,435,738
2	Accumulated Depreciation	(21,449,857)	36,285	(21,413,572)	92,400	518,176	(20,802,996)
3	CIAC	(46,134,125)	325,684	(45,808,441)	1,110,630	0	(44,697,811)
4	Accumulated Amortization of CIAC	8,764,827	(98,072)	8,666,755	(110,894)		8,555,861
5	TOTAL SEWER	<u>39,615,350</u>	<u>(430,415)</u>	<u>39,184,935</u>	<u>787,681</u>	<u>518,176</u>	<u>40,490,792</u>

Note: May not cross foot due to rounding.

DOCKET 950495-W15
EXHIBIT NO. 125
CASE NO. 96-04227

EXHIBIT NO. _____

WITNESS: JUDITH J. KIMBALL

DOCKET NO. 950495-WS

Application for rate increase and in SACs

SOUTHERN STATES UTILITIES, INC.

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DESCRIPTION:

Deposition Exhibit
Judith J. Kimball, January 19, 1996
Late Filed Exhibit #2 - JJK
Taxable CIAC Additions - Water & Sewer

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET

NO. 950495 EXHIBIT NO 125

COMPANY/

WITNESS:

DATE: 4/23/96

Judy Kimball

**TAXABLE CIAC ADDITIONS - WATER
LATE FILED EXHIBIT #2 - JJK**

Plant Name	Plant Number	System Purchase Date	12/86 Balance	Taxable 1987 Additions	Taxable 1988 Additions	Taxable 1989 Additions	Taxable 1990 Additions	Taxable 1991 Additions	Taxable 1992 Additions	Taxable 1993 Additions	Reclass Plant 01 Balance	Taxable 12/93 Balance
Amelia Island	1518	12/86	1,228,773	52,521	311,346	226,759	69,576	45,636	105,343	94,525	2,690	2,137,168
Apache Shores	990	6/78	10,026	0	925	75	75	550	150	0	(10)	11,791
Apple Valley	332	1970	285,418	4,820	5,717	6,554	10,524	2,900	5,711	3,985	(272)	325,357
Bay Lake Estates	784	6/87	0	0	300	600	300	0	675	75	0	1,950
Beacon Hills	886	1/82	1,491,942	57,318	118,749	88,433	381,206	56,480	53,110	25,816	(16,985)	2,256,069
Beechers Point	472	7/88	0	0	600	2,400	2,026	5,511	850	0	0	11,386
Buenaventura Lakes	785	12/95	0	0								
Burnt Store	2202	12/88	0	0	579	22,430	38,672	9,768	20,844	57,900	0	150,192
Carlton Village	555	3/77	20,243	1,775	3,320	4,855	3,598	6,540	4,450	3,675	(19)	48,437
Chuluota	335	10/78	78,316	4,895	5,475	5,278	38,403	(25,975)	4,975	3,142	(37,540)	76,969
Citrus Park	1117	9/85	107,222	475	1,425	1,025	225	225	5,474	300	0	116,370
Citrus Springs	906	6/89	0	0	0	27,152	77,379	53,344	51,733	97,977	0	307,585
Covered Bridge	2401	1/89	0	0	0	3,220	(110)	230	230	0	0	3,570
Crystal River	984	9/86	96,766	450	440	260	7,477	55	225	225	0	105,898
Daetwyler Shores	105	10/78	500	0	0	393	0	0	0	0	(0)	893
Deep Creek	2201	12/88	0	0	20,358	76,611	59,118	24,366	16,525	15,185	0	212,162
Deltona Lakes	1806	6/89	0	0	0	438,819	588,662	424,218	380,528	337,440	0	2,169,668
Dol Ray	336	10/78	100	0	0	0	0	0	0	0	(0)	100
Druid Hills	334	10/78	4,900	0	0	0	225	75	250	0	(5)	5,445
East Lake Harris	557	5/77	1,075	0	0	0	0	675	0	525	(1)	2,274
Enterprise	1807	6/89	0	0	0	3,700	6,700	5,938	5,700	1,700	0	23,738
Fern Park	324	12/61	16,859	0	225	225	0	523	225	0	(16)	18,041
Fern Terrace	552	8/70	12,275	275	0	275	1,740	500	225	75	(12)	15,353
Fishermans Haven	673	10/87	0	0	0	127	0	0	625	0	0	752
Fountains	772	8/86	21,650	0	0	0	12,750	90,155	425	1,966	0	126,946
Fox Run	679	11/87	0	2,350	2,250	900	6,098	1,350	225	675	0	13,848
Friendly Center	556	5/77	1,967	0	275	0	225	0	0	0	(2)	2,465
General Plant	1		(5,311)	(12,921)	0	0	(37,950)	1,926	(1,576)	(1,508)	56,202	(1,139)
Geneva Lake Estates	1298	3/86	9,825	450	500	450	675	450	1,500	950	0	14,800
Gibsonia Estates	215	6/88	0	0	2,017	525	1,775	1,275	0	425	0	6,017
Golden Terrace	992	12/79	7,645	0	0	0	0	0	0	225	(7)	7,863
Gospel Island	986	3/88	0	0	0	450	150	225	0	0	0	825
Grand Terrace	575	5/89	0	0	0	2,100	4,275	22,812	4,545	375	0	34,107
Harmony Homes	326	8/64	1,125	0	0	0	0	0	0	225	(1)	1,349
Hermits Cove	438	8/83	2,985	0	700	0	300	225	0	0	(3)	4,207
Hershell Heights	1902	2/88	0	0	1,938	225	225		195	75	0	2,658
Hobby Hills	558	7/77	270	0	0	0	0	0	0	0	(0)	270
Holiday Haven	573	11/87	0	0	50	150	0	650	75	1,050	0	1,975
Holiday Heights	121	5/87	0	0	0	0	0	0	0	0	0	0
Imperial Terrace	570	7/88	0	0	0	225	225	0	0	0	0	450
Intercession City	780	4/76	8,976	325	2,400	900	600	675	1,100	225	(9)	15,192

TAXABLE CIAC ADDITIONS - WATER
LATE FILED EXHIBIT #2 - JJK

Plant Name	Plant Number	System Purchase Date	12/86 Balance	Taxable 1987 Additions	Taxable 1988 Additions	Taxable 1989 Additions	Taxable 1990 Additions	Taxable 1991 Additions	Taxable 1992 Additions	Taxable 1993 Additions	Reclass Plant 01 Balance	Taxable 12/93 Balance
Interlachen Lake	470	12/83	33,569	2,275	1,800	1,350	675	225	900	450	(32)	41,212
Jungle Den	1802	11/87	0	0	0	225	75	275	0	0	0	575
Keystone Club	1279	7/86	0	975	3,050	675	1,014	225	2,100	1,300	0	9,339
Keystone Heights	1094	5/85	70,902	9,852	4,966	9,465	11,873	1,823	3,975	2,010	480	115,346
Kingswood	1701	7/87	0	0	0	0	140	0	140	0	0	280
Lake Ajay	773	2/88	0	0	775	1,125	1,800	2,775	3,825	4,875	0	15,175
Lake Brantley	325	11/62	13,910	0	775	225	0	450	0	0	(13)	15,347
Lake Conway	104	10/78	440	0	0	0	0	0	0	0	(0)	440
Lake Gibson	210	8/69	113,116	3,590	6,110	2,800	1,550	1,410	1,750	1,725	(108)	131,943
Lake Harriet	323	9/65	55,050	1,275	475	2,008	960	665	(240)	2,425	433	63,051
Lakeside	995	1/95	0	0	0	0	0	0	0	0	0	0
Lakeview Villas	1054	9/85	0	0	0	0	0	0	0	0	0	0
Lehigh	2901	6/91	0	0	0	0	0	32,428	133,816	333,886	0	500,130
Leilani Heights	675	6/80	26,063	2,550	875	225	300	225	225	225	(25)	30,663
Marco Island	2601	6/89	0	0	0	269,880	514,090	201,419	180,908	248,494	0	1,414,792
Marco Shores	2602	6/89	0	0	0	20,115	56,891	2,520	0	8,643	0	88,175
Marion Oaks	1106	6/89	0	0	0	129,006	148,002	86,936	103,835	98,098	0	565,877
Meridith Manor	330	7/77	62,291	5,107	1,600	800	3,512	1,125	300	790	(1,184)	74,340
Morningview	562	12/76	3,855	0	0	0	0	300	0	225	(4)	4,376
Oak Forest	993	8/81	2,100	1,125	1,575	2,275	1,125	475	675	460	(2)	9,808
Oakwood	1702	7/87	0	280	420	140	280	280	270	75	0	1,745
Orange Hill	214	8/80	2,545	0	225	0	225	250	250	500	(2)	3,993
Palisades	579	1/91	0	0	0	0	0	1,080	1,375	610	0	3,065
Palm Port	440	1/80	8,900	1,450	900	900	450	1,175	1,125	725	2,108	17,733
Palm Terrace	1429	6/87	0	0	70	0	70	0	0	75	0	215
Palm Valley	2301	12/88	0	0	0	900	500	1,809	675	2,510	0	6,394
Palms Mobile Park	559	12/77	675	225	0	0	0	0	0	0	(1)	899
Park Manor	444	3/83	0	0	0	0	0	0	0	0	0	0
Picciola Island	564	10/78	13,978	1,900	1,625	775	725	1,265	500	825	(13)	21,580
Pine Ridge	907	6/89	0	0	0	77,591	92,343	81,023	74,139	300,294	1,191	626,580
Pine Ridge Estates	782	11/85	7,875	12,825	7,650	6,400	3,250	0	0	94,430	0	132,430
Piney Woods	553	1/74	14,260	275	550	985	450	1,125	105	500	(14)	18,236
Point O' Woods	987	7/88	0	0	675	8,389	4,050	38,995	1,350	1,025	0	54,484
Pomona Park	443	10/80	6,975	325	1,190	2,896	300	1,375	825	525	(7)	14,404
Postmaster Village	1095	5/86	7,725	1,875	800	2,450	1,425	1,625	734	475	0	17,109
Quail Ridge Estates	578	1/91	0	0	0	0	0	150	225	75	0	450
Remington Forest	2302	12/88	0	0	0	450	225	675	1,800	4,500	0	7,650
River Grove	442	6/80	0	0	0	0	0	150	0	0	0	150
River Park	439	8/83	5,800	450	700	300	2,450	900	1,150	1,275	(6)	13,020
Rolling Green	985	7/87	0	1,125	1,800	1,800	2,025	2,025	450	225	0	9,450
Rosemont	988	7/88	0	0	0	0	0	1,200	0	3,900	0	5,100
Salt Springs	1115	9/85	24,214	2,144	225	419	75	0	0	225	0	27,302

TAXABLE CIAC ADDITIONS - WATER
LATE FILED EXHIBIT #2 - JJK

Plant Name	Plant Number	System Purchase Date	12/86 Balance	Taxable 1987 Additions	Taxable 1988 Additions	Taxable 1989 Additions	Taxable 1990 Additions	Taxable 1991 Additions	Taxable 1992 Additions	Taxable 1993 Additions	Reclass Plant 01 Balance	Taxable 12/93 Balance
Samira Villas	1118	10/87	0	510	0	0	0	0	0	0	0	510
Saratoga Harbour	448	9/83	655	450	275	250	450	250	500	0	(1)	2,829
Seaboard	1906	6/89	0	0	0	0	2,780	535	4,244	8,783	0	16,341
Silver Lake Oaks	473	10/89	0	0	0	0	0	0	0	75	0	75
Silver Lakes	574	2/88	0	0	16,081	29,143	28,770	17,535	6,390	4,460	0	102,379
Skycrest	551	8/70	18,519	0	375	500	0	0	0	0	(18)	19,376
Spring Gardens	994	1/95	0	0								
Spring Hill	2701	6/89	0	0	0	680,126	988,201	307,460	449,776	238,178	0	2,663,740
St. Johns Highlands	471	12/83	6,724	675	450	675	555	0	300	0	(6)	9,373
Stone Mountain	565	11/78	1,875	0	225	0	0	0	225	0	(2)	2,323
Sugar Creek	212	8/80	10,050	675	225	225	225	225	750	0	(10)	12,365
Sugar Mill	1801	8/87	0	1,950	4,712	42,818	8,211	52,686	2,612	4,399	0	117,388
Sugar Mill Woods	989	12/88	0	0	8,091	63,465	50,830	101,675	159,544	70,995	0	454,600
Sunny Hills	2801	6/89	0	0	0	2,020	9,942	941	2,185	2,889	0	17,977
Sunshine Parkway	560	4/86	33,226	0	0	0	225	6,304	0	0	0	39,755
Tropical Park	781	9/77	23,644	2,550	0	2,125	525	1,260	225	1,094	(23)	31,401
University Shores	106	9/78	2,610,100	18,453	103,522	239,553	41,199	299,232	116,923	72,260	(873)	3,500,369
Valencia Terrace	554	1/95	0	0								
Valrico Hills	1901	12/87	0	0	0	0	0	0	0	0	0	0
Venetian Village	567	7/80	8,013	1,525	2,575	900	1,850	225	1,250	225	(8)	16,555
Welaka	447	8/83	2,900	325	450	225	700	225	725	225	(3)	5,772
Western Shores	566	12/80	12,990	1,175	14,344	6,710	36,233	10,846	2,460	3,617	(12)	88,362
Westmont	122	7/87	0	830	280	560	900	695	1,055	0	0	4,320
Windsong	783	12/85	29,850	5,850	1,575	0	0	0	0	75	(12,650)	24,700
Woodmere	888	3/81	569,313	250	53,850	225	550	1,175	1,043	3,931	(543)	629,794
Wooten	446	8/83	275	0	675	1,113	0	950	0	0	(0)	3,013
Zephyr Shores	1427	9/86	96,381	5,850	0	0	0	0	0	0	0	102,231
			<u>7,302,301</u>	<u>203,424</u>	<u>726,123</u>	<u>2,530,317</u>	<u>3,298,139</u>	<u>2,001,900</u>	<u>1,931,727</u>	<u>2,174,814</u>	<u>(7,336)</u>	<u>20,161,409</u>

TAXABLE CIAC ADDITIONS - WATER
LATE FILED EXHIBIT #2 - JJK

Plant Name	Plant Number	System Purchase Date	Taxable 12/93 Balance	Taxable 1994 Additions	Reclass Plant 01 Balance	Taxable 12/94 Balance	1995 Additions (MFRs)	Taxable 12/95 Balance	1996 Additions (MFRs)	Taxable 12/96 Balance
Amelia Island	1518	12/86	2,137,168	113,212		2,250,380	82,629	2,333,009	86,502	2,419,511
Apache Shores	990	6/78	11,791	300		12,091	0	12,091	0	12,091
Apple Valley	332	1970	325,357	8,678		334,035	4,725	338,760	4,725	343,485
Bay Lake Estates	784	6/87	1,950	225		2,175	225	2,400	450	2,850
Beacon Hills	886	1/82	2,256,069	71,955	(20)	2,328,004	30,150	2,358,154	48,150	2,406,304
Beechers Point	472	7/88	11,386	1,200		12,586	5,400	17,986	3,600	21,586
Buenaventura Lakes	785	12/95							117,165	117,165
Burnt Store	2202	12/88	150,192	95,198		245,390	24,318	269,708	31,266	300,974
Carlton Village	555	3/77	48,437	2,125		50,562	2,475	53,037	2,250	55,287
Chuluota	335	10/78	76,969	3,482		80,451	3,375	83,826	3,150	86,976
Citrus Park	1117	9/85	116,370	150		116,520	0	116,520	1,125	117,645
Citrus Springs	906	6/89	307,585	79,693		387,278	47,824	435,102	44,688	479,790
Covered Bridge	2401	1/89	3,570	150		3,720	760	4,480	760	5,240
Crystal River	984	9/86	105,898	225		106,123	205	106,328	410	106,738
Daetwyler Shores	105	10/78	893	0		893	0	893	0	893
Deep Creek	2201	12/88	212,162	13,897		226,059	0	226,059	0	226,059
Deltona Lakes	1806	6/89	2,169,668	269,531		2,439,199	401,921	2,841,120	371,176	3,212,296
Dol Ray	336	10/78	100	0		100	0	100	0	100
Druid Hills	334	10/78	5,445	75		5,520	0	5,520	0	5,520
East Lake Harris	557	5/77	2,274	75		2,349	225	2,574	450	3,024
Enterprise	1807	6/89	23,738	1,650		25,388	1,100	26,488	1,400	27,888
Fern Park	324	12/61	18,041	75		18,116	0	18,116	225	18,341
Fern Terrace	552	8/70	15,353	0		15,353	450	15,803	450	16,253
Fishermans Haven	673	10/87	752	225		977	0	977	225	1,202
Fountains	772	8/86	126,946	2,204		129,150	675	129,825	1,575	131,400
Fox Run	679	11/87	13,848	150		13,998	1,125	15,123	900	16,023
Friendly Center	556	5/77	2,465	0		2,465	0	2,465	0	2,465
General Plant	1		(1,139)	1,139		0	0	0	0	0
Geneva Lake Estates	1298	3/86	14,800	500		15,300	225	15,525	300	15,825
Gibsonia Estates	215	6/88	6,017	11,143		17,160	375	17,535	450	17,985
Golden Terrace	992	12/79	7,863	0		7,863	0	7,863	0	7,863
Gospel Island	986	3/88	825	0		825	0	825	225	1,050
Grand Terrace	575	5/89	34,107	0		34,107	6,525	40,632	4,050	44,682
Harmony Homes	326	8/64	1,349	0		1,349	0	1,349	0	1,349
Hermits Cove	438	8/83	4,207	475		4,682	0	4,682	0	4,682
Hershall Heights	1902	2/88	2,658	225		2,883	0	2,883	75	2,958
Hobby Hills	558	7/77	270	0		270	0	270	0	270
Holiday Haven	573	11/87	1,975	75		2,050	0	2,050	225	2,275
Holiday Heights	121	5/87	0	0		0	0	0	0	0
Imperial Terrace	570	7/88	450	1,050		1,500	225	1,725	225	1,950
Intercession City	780	4/76	15,192	772		15,964	1,575	17,539	1,350	18,889

TAXABLE CIAC ADDITIONS - WATER
LATE FILED EXHIBIT #2 - JJK

Plant Name	Plant Number	System Purchase Date	Taxable 12/93 Balance	Taxable 1994 Additions	Reclass Plant 01 Balance	Taxable 12/94 Balance	1995 Additions (MFRs)	Taxable 12/95 Balance	1996 Additions (MFRs)	Taxable 12/96 Balance
Interlachen Lake	470	12/83	41,212	1,125		42,337	900	43,237	675	43,912
Jungle Den	1802	11/87	575	0		575	0	575	0	575
Keystone Club	1279	7/86	9,339	650		9,989	225	10,214	375	10,589
Keystone Heights	1094	5/85	115,346	2,550		117,896	1,350	119,246	1,800	121,046
Kingswood	1701	7/87	280	0		280	0	280	0	280
Lake Ajay	773	2/88	15,175	1,660		16,835	3,150	19,985	3,600	23,585
Lake Brantley	325	11/62	15,347	0		15,347	0	15,347	225	15,572
Lake Conway	104	10/78	440	0		440	0	440	0	440
Lake Gibson	210	8/69	131,943	1,050		132,993	0	132,993	300	133,293
Lake Harriet	323	9/65	63,051	1,351		64,402	225	64,627	450	65,077
Lakeside	995	1/95				0	0	0	0	0
Lakeview Villas	1054	9/85	0	0		0	0	0	0	0
Lehigh	2901	6/91	500,130	547,717		1,047,847	163,845	1,211,692	188,670	1,400,362
Leilani Heights	675	6/80	30,663	0		30,663	225	30,888	450	31,338
Marco Island	2601	6/89	1,414,792	251,761		1,666,553	571,830	2,238,383	274,245	2,512,628
Marco Shores	2602	6/89	88,175	7,035		95,210	3,711	98,921	0	98,921
Marion Oaks	1106	6/89	565,877	110,408		676,285	100,576	776,861	102,372	879,233
Meridith Manor	330	7/77	74,340	750		75,090	225	75,315	0	75,315
Morningview	562	12/76	4,376	75		4,451	0	4,451	0	4,451
Oak Forest	993	8/81	9,808	676		10,484	225	10,709	450	11,159
Oakwood	1702	7/87	1,745	300		2,045	420	2,465	420	2,885
Orange Hill	214	8/80	3,993	0		3,993	0	3,993	0	3,993
Palisades	579	1/91	3,065	1,850		4,915	2,025	6,940	2,925	9,865
Palm Port	440	1/80	17,733	275		18,008	900	18,908	900	19,808
Palm Terrace	1429	6/87	215	275		490	0	490	750	1,240
Palm Valley	2301	12/88	6,394	1,350		7,744	525	8,269	600	8,869
Palms Mobile Park	559	12/77	899	0		899	0	899	0	899
Park Manor	444	3/83	0	0		0	**	0	**	0
Picciola Island	564	10/78	21,580	375		21,955	450	22,405	675	23,080
Pine Ridge	907	6/89	626,580	179,164		805,744	186,914	992,658	188,097	1,180,755
Pine Ridge Estates	782	11/85	132,430	6,775		139,205	0	139,205	2,250	141,455
Piney Woods	553	1/74	18,236	275		18,511	225	18,736	225	18,961
Point O' Woods	987	7/88	54,484	1,118		55,602	3,600	59,202	2,025	61,227
Pomona Park	443	10/80	14,404	575		14,979	675	15,654	675	16,329
Postmaster Village	1095	5/86	17,109	1,450		18,559	675	19,234	675	19,909
Quail Ridge Estates	578	1/91	450	300		750	1,575	2,325	675	3,000
Remington Forest	2302	12/88	7,650	2,700		10,350	375	10,725	750	11,475
River Grove	442	6/80	150	0		150	0	150	225	375
River Park	439	8/83	13,020	0		13,020	900	13,920	900	14,820
Rolling Green	985	7/87	9,450	0		9,450	**	9,450	**	9,450
Rosemont	988	7/88	5,100	1,425		6,525	3,300	9,825	2,475	12,300
Salt Springs	1115	9/85	27,302	975		28,277	0	28,277	225	28,502

TAXABLE CIAC ADDITIONS - WATER
LATE FILED EXHIBIT #2 - JJK

Plant Name	Plant Number	System Purchase Date	Taxable 12/93 Balance	Taxable 1994 Additions	Reclass Plant 01 Balance	Taxable 12/94 Balance	1995 Additions (MFRs)	Taxable 12/95 Balance	1996 Additions (MFRs)	Taxable 12/96 Balance
Samira Villas	1118	10/87	510	0		510	0	510	0	510
Saratoga Harbour	448	9/83	2,829	225		3,054	**	3,054	**	3,054
Seaboard	1906	6/89	16,341	6,247		22,588	0	22,588	675	23,263
Silver Lake Oaks	473	10/89	75	225		300	0	300	0	300
Silver Lakes	574	2/88	102,379	2,975		105,354	11,925	117,279	5,625	122,904
Skycrest	551	8/70	19,376	75		19,451	225	19,676	450	20,126
Spring Gardens	994	1/95					300	300	225	525
Spring Hill	2701	6/89	2,663,740	474,719		3,138,459	514,188	3,652,647	424,258	4,076,905
St. Johns Highlands	471	12/83	9,373	0		9,373	225	9,598	225	9,823
Stone Mountain	565	11/78	2,323	0		2,323	0	2,323	0	2,323
Sugar Creek	212	8/80	12,365	0		12,365	**	12,365	**	12,365
Sugar Mill	1801	8/87	117,388	2,012		119,400	20,808	140,208	12,716	152,924
Sugar Mill Woods	989	12/88	454,600	65,050		519,650	119,600	639,250	84,825	724,075
Sunny Hills	2801	6/89	17,977	3,119		21,096	0	21,096	0	21,096
Sunshine Parkway	560	4/86	39,755	23,354		63,109	2,700	65,809	1,575	67,384
Tropical Park	781	9/77	31,401	347		31,748	0	31,748	225	31,973
University Shores	106	9/78	3,500,369	18,281		3,518,650	59,625	3,578,275	57,150	3,635,425
Valencia Terrace	554	1/95				0	0	0	0	0
Valrico Hills	1901	12/87	0	0		0	0	0	75	75
Venetian Village	567	7/80	16,555	725		17,280	900	18,180	675	18,855
Welaka	447	8/83	5,772	0		5,772	225	5,997	225	6,222
Western Shores	566	12/80	88,362	1,025		89,387	**	89,387	**	89,387
Westmont	122	7/87	4,320	675		4,995	1,050	6,045	630	6,675
Windsong	783	12/85	24,700	0		24,700	225	24,925	225	25,150
Woodmere	888	3/81	629,794	7,220		637,014	5,175	642,189	9,675	651,864
Wooten	446	8/83	3,013	225		3,238	225	3,463	450	3,913
Zephyr Shores	1427	9/86	102,231	0		102,231	1,575	103,806	225	104,031
			20,161,409	2,412,343	(20)	22,573,732	2,404,524	24,978,256	2,106,750	27,085,006

TAXABLE CIAC ADDITIONS - SEWER
LATE FILED EXHIBIT #2 - JJK

Plant Name	Plant Number	System Purchase Date	12/86 Balance	Taxable 1987 Additions	Taxable 1988 Additions	Taxable 1989 Additions	Taxable 1990 Additions	Taxable 1991 Additions	Taxable 1992 Additions	Taxable 1993 Additions	Reclass Plant 01 Balance	Taxable 12/93 Balance
Amelia Island	1518	12/86	1,638,813	46,929	112,041	70,271	253,891	43,874	97,121	102,546		2,365,487
Apache Shores	990	6/78	1,263	0	350	0	0	350	0	0		1,963
Apple Valley	332	1970	80,278	0	576	0	320	0	0	0		81,174
Beacon Hills	886	1/82	2,130,370	85,960	100,391	202,030	677,516	161,050	73,400	27,617		3,458,334
Beechers Point	472	7/88	0	0	480	480	480	0	830	0		2,270
Buenaventura Lakes	785	12/95	0	0	263	13,157	13,097	4,121	2,267	34,691		67,596
Burnt Store	2202	12/88	0	0	956	1,450	350	0	0	700		48,991
Chuluota	335	10/78	44,835	700	0	0	0	0	150	0		103,325
Citrus Park	1117	9/85	103,175	0	0	0	0	0	27,600	559		38,537
Citrus Springs	906	6/89	0	0	0	2,000	5,373	3,005	160	0		3,930
Covered Bridge	2401	1/89	0	0	0	2,240	1,370	160	1,769	1,946		23,856
Deep Creek	2201	12/88	0	0	14,535	(5,816)	11,597	(175)	86,431	31,633		65,353
Deltona Lakes	1806	6/89	0	0	0	3,976	(39,325)	(17,361)	0	0		15
Enterprise	1807	6/89	0	0	0	15	0	0	0	0		0
Fishermans Haven	673	10/87	0	0	0	0	0	0	0	0		0
Pl. Central Comm. Park	340	1/88	0	0	0	20,132	11,519	6,154	(1,799)	0		36,006
Fox Run	679	11/87	0	3,100	3,500	1,400	5,698	2,100	0	1,050		16,848
General Plant	1		0	(12,300)	0	0	0	984	(984)	(350)	12,650	0
Holiday Haven	573	11/87	0	0	0	0	0	0	0	2,400		2,400
Jungle Den	1802	11/87	0	0	0	54,900	54,900	0	0	0		109,800
Lake Gibson	210	8/69	98,862	3,925	8,050	1,150	0	375	450	950		113,762
Lehigh	2901	6/91	0	0	0	0	0	22,915	222,431	550,454		795,800
Leilani Heights	675	6/80	27,213	3,500	1,400	350	350	0	350	350		33,513
Marco Island	2601	6/89	0	0	0	127,633	328,144	(88,900)	33,276	78,041		478,194
Marco Shores	2602	6/89	0	0	0	21,165	143,398	0	(0)	7,515		172,077
Marion Oaks	1106	6/89	0	0	0	9,320	4,936	1,708	40,870	7,824		64,658
Meridith Manor	330	7/77	29,475	350	0	100	0	0	0	0		29,925
Morningview	562	12/76	5,320	0	0	0	0	0	0	650		5,970
Palm Port	440	1/80	7,125	2,150	1,400	1,400	700	2,225	2,100	0		17,100
Palm Terrace	1429	6/87	0	0	0	0	0	0	0	0		0
Park Manor	444	3/83	0	0	0	0	0	0	0	0		0
Pine Ridge	907	6/89	0	0	0	0	0	0	618	(618)		0
Point O' Woods	987	7/88	0	0	1,050	12,250	5,950	73,955	2,450	350		96,005
Salt Springs	1115	9/85	108,434	9,825	350	0	0	0	0	0		118,609
Seaboard	1906	6/89	0	0	0	0	1,138	0	0	3,513		4,651
Silver Lake Oaks	473	10/89	0	0	0	0	0	0	0	0		0
South Forty	1113	9/85	0	0	0	850	0	350	0	0		1,200
Spring Gardens	994	1/95	0	0	0	0	0	0	0	0		0
Spring Hill	2701	6/89	0	0	0	124,917	1,836,490	57,569	257,339	55,270		2,331,586
Sugar Mill	1801	8/87	0	1,750	2,133	61,433	3,250	81,124	1,083	2,167		152,940
Sugar Mill Woods	989	12/88	0	0	4,706	38,222	10,900	46,429	235,585	20,883		356,725
Sunny Hills	2801	6/89	0	0	0	0	590	82	884	1,342		2,898
Sunshine Parkway	560	4/86	39,774	0	0	0	0	9,322	0	0		49,096
Tropical Isles	2101	1988	0	0	0	0	0	0	0	0		0
University Shores	106	9/78	2,961,595	62,230	196,618	335,065	70,886	390,337	138,335	60,918		4,215,983
Valencia Terrace	554	1/95	0	0	0	0	0	0	0	0		0
Valrico Hills	1901	12/87	0	0	0	0	0	0	0	0		0
Venetian Village	567	7/80	4,238	350	2,800	350	1,050	350	350	350		9,838
Woodmere	888	3/81	889,701	0	85,400	350	0	0	(37)	1,132		976,545
Zephyr Shores	1427	9/86	177,370	9,100	0	0	0	0	0	0		186,470
			8,347,840	217,569	537,000	1,100,790	3,404,567	802,103	1,223,029	993,883	12,650	16,639,430

TAXABLE CIAC ADDITIONS - SEWER
LATE FILED EXHIBIT #2 - JJK

Plant Name	Plant Number	System Purchase Date	Taxable 12/93 Balance	Taxable 1994 Additions	Reclass Plant 01 Balance	Taxable 12/94 Balance	1995 Additions (MFR's)	Taxable 12/95 Balance	1996 Additions (MFR's)	Taxable 12/96 Balance
Amelia Island	1518	12/86	2,365,487	129,407		2,494,894	133,824	2,628,718	129,888	2,758,606
Apache Shores	990	6/78	1,963	0		1,963	0	1,963	0	1,963
Apple Valley	332	1970	81,174	0		81,174	0	81,174	0	81,174
Beacon Hills	886	1/82	3,458,334	77,523	350	3,536,207	37,674	3,573,881	91,770	3,665,651
Beechers Point	472	7/88	2,270	0		2,270	0	2,270	0	2,270
Buenaventura Lakes	785	12/95							291,600	291,600
Burnt Store	2202	12/88	67,596	62,206		129,802	5,523	135,325	13,150	148,475
Chuluota	335	10/78	48,991	0		48,991	3,430	52,421	6,860	59,281
Citrus Park	1117	9/85	103,325	0		103,325	0	103,325	1,400	104,725
Citrus Springs	906	6/89	38,537	62,811		101,348	1,000	102,348	2,000	104,348
Covered Bridge	2401	1/89	3,930	0		3,930	960	4,890	640	5,530
Deep Creek	2201	12/88	23,856	5,186		29,042	0	29,042	0	29,042
Deltona Lakes	1806	6/89	65,353	22,281		87,634	5,018	92,652	8,492	101,144
Enterprise	1807	6/89	15	0		15	0	15	0	15
Fishermans Haven	673	10/87	0	0		0	0	0	0	0
Fl. Central Comm. Park	340	1/88	36,006	16,377		52,382	8,750	61,132	5,600	66,732
Fox Run	679	11/87	16,848	0		16,848	1,932	18,780	1,932	20,712
General Plant	1		0	350	(350)	0	0	0	0	0
Holiday Haven	573	11/87	2,400	0		2,400	0	2,400	0	2,400
Jungle Den	1802	11/87	109,800	0		109,800	0	109,800	0	109,800
Lake Gibson	210	8/69	113,762	0		113,762	0	113,762	0	113,762
Lehigh	2901	6/91	795,800	415,153		1,210,953	140,577	1,351,530	155,532	1,507,062
Leilani Heights	675	6/80	33,513	0		33,513	0	33,513	0	33,513
Marco Island	2601	6/89	478,194	141,954		620,148	9,792	629,940	9,792	639,732
Marco Shores	2602	6/89	172,077	550		172,627	39,732	212,359	23,100	235,459
Marion Oaks	1106	6/89	64,658	(1,260)		63,398	3,150	66,548	14,700	81,248
Meridith Manor	330	7/77	29,925	0		29,925	0	29,925	0	29,925
Morningview	562	12/76	5,970	0		5,970	0	5,970	0	5,970
Palm Port	440	1/80	17,100	132		17,232	2,415	19,647	1,449	21,096
Palm Terrace	1429	6/87	0	0		0	0	0	700	700
Park Manor	444	3/83	0	0		0	966	966	966	1,932
Pine Ridge	907	6/89	0	0		0	0	0	0	0
Point O' Woods	987	7/88	96,005	350		96,355	6,762	103,117	4,347	107,464
Salt Springs	1115	9/85	118,609	0		118,609	0	118,609	0	118,609
Seaboard	1906	6/89	4,651	0		4,651	0	4,651	4,380	9,031
Silver Lake Oaks	473	10/89	0	0		0	0	0	0	0
South Forty	1113	9/85	1,200	0		1,200	350	1,550	350	1,900
Spring Gardens	994	1/95								
Spring Hill	2701	6/89	2,331,586	135,665		2,467,251	164,256	2,631,507	143,840	2,775,347
Sugar Mill	1801	8/87	152,940	1,083		154,023	16,056	170,079	11,596	181,675
Sugar Mill Woods	989	12/88	356,725	15,700		372,425	0	372,425	0	372,425
Sunny Hills	2801	6/89	2,898	(508)		2,390	0	2,390	0	2,390
Sunshine Parkway	560	4/86	49,096	0		49,096	3,500	52,596	2,100	54,696
Tropical Isles	2101	1988	0	0		0	0	0	0	0
University Shores	106	9/78	4,215,983	11,200		4,227,183	80,500	4,307,683	72,800	4,380,483
Valencia Terrace	554	1/95						0	0	0
Valrico Hills	1901	12/87						0	0	0
Venetian Village	567	7/80	9,838	0		9,838	350	10,188	700	10,888
Woodmere	888	3/81	976,545	4,017		980,562	4,550	985,112	12,250	997,362
Zephyr Shores	1427	9/86	186,470	0		186,470	1,400	187,870	1,400	189,270
			16,639,430	1,100,177	0	17,739,607	672,467	18,412,074	1,013,334	19,425,408

DOCKET 950495-WS
EXHIBIT NO. 126
CASE NO. 96-04227

EXHIBIT NO. 126

WITNESS: KIMBALL

DOCKET NO. 950495-WS

APPLICATION FOR RATE INCREASE BY
SOUTHERN STATES UTILITIES, INC.

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DESCRIPTION:

EXCERPTS OF
SSU RESPONSES TO OPC INTERROGATORY No. 207
AND FPSC DOCUMENT REQUEST No. 76
PERTAINING TO LEHIGH LAND

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 950495 EXHIBIT NO. 126
COMPANY/
WITNESS: _____
DATE: 4/29/96

SOUTHERN STATES UTILITIES, INC.
DOCKET NO.: 950495-WS
RESPONSE TO INTERROGATORIES

REQUESTED BY: OPC
SET NO: 7
INTERROGATORY NO: 207
ISSUE DATE: 09/29/95
WITNESS: Judith J. Kimball
RESPONDENT: Judith J. Kimball

INTERROGATORY NO: 207

Is any of the land purchased from Lehigh Development Corporation or any of the Lehigh companies included in the Company's budgeted 1995 or 1996 test year rate base? If yes, please identify each parcel included in rate base and state the cost of the land included in rate base. -

RESPONSE: 207

Land purchased from Lehigh Corporation is included in the Company's budgeted 1995 test year. This land is identified as follows:

Parcel 1: 45.85 acres--wastewater treatment plant and substandard storage. Also possible site for future water treatment or well field.

Parcel 2: 26.94 acres--wastewater treatment plant.

Parcel 3: 10.28 acres-- wet weather holding facility for wastewater treatment plant proposed on Parcel 2.

Parcel 4: 7.16 acres-- ground storage tank and high service pumping facility.

The total cost of the land including overhead and AFUDC is \$414,605. Although this amount of money is in the 1995 Capital Budget and, therefore, in the MFRs, only Parcel 4 should have been included as used and useful. Construction of the ground storage tank and high service pumping facility is currently in progress. The cost assigned to Parcel 4 totals \$33,203. The remaining dollars should be transferred to land held for future use (water \$120,840 and wastewater \$260,562).

SOUTHERN STATES UTILITIES, INC.
RESPONSE TO REQUEST FOR PRODUCTION OF DOCUMENTS
DOCKET NO.: 950495-WS

REQUESTED BY: FPSC
SET NO: 11
DOCUMENT REQUEST NO: 76
ISSUE DATE: 03/18/96
WITNESS: Judith J. Kimball
RESPONDENT: Judith J. Kimball

DOCUMENT REQUEST: 76

Please provide documents supporting the costs for Parcel 4, purchased for Lehigh Acres Utility. The documentation needs to demonstrate the costs for Tract C and Tract D separately.

RESPONSE: 76

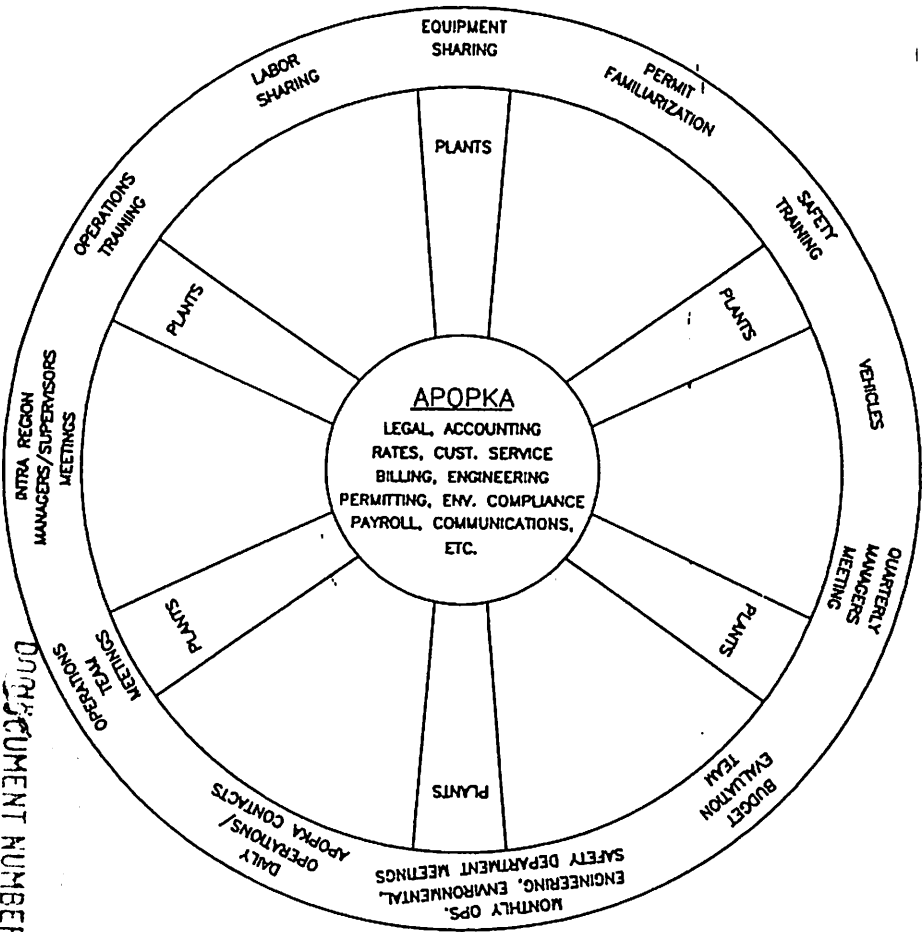
Attached as Appendix DR76-A is the Agreement of Purchase and Sale related to the 7.16 acres included in Parcel No. 4. These acres were purchased from Lehigh Corporation at a total purchase price of \$19,268. As indicated in the legal description, Tract C consists of 4.9 acres and Tract D, 2.26 acres. The cost for each tract was not separately broken out in the Purchase and Sale Agreement.

In addition to the Purchase and Sale Agreement, there are also allocated costs to this parcel including labor, engineering and A & G overhead, and planning and engineering services provided by Hartman and Associates and Ivy, Harris and Walls, Inc. There were also costs incurred for obtaining a special exemption from the Lee County Zoning Department. Those costs over and above the actual land purchase price were allocated to all four parcels purchased using a ratio of direct cost by parcel to total direct cost. These costs were allocated to the entire parcel and were not allocated between Tract C and Tract D.

Original support documentation for the outside allocated costs is included as Appendix DR76-B. The costs that are included in the current rate case, however, are budgeted costs and not actual.

DOCKET 950445-1A/5
 EXHIBIT NO. 127
 CASE NO. 96-04227

EXHIBIT (ELC-1)
 PAGE 1 OF 1



LEGAL
 ACCOUNTING
 RATES
 CUSTOMER SERVICE
 BILLING
 ENGINEERING
 PERMITTING
 ENVIRONMENTAL COMPLIANCE
 PAYROLL
 COMMUNICATIONS
 EQUIPMENT SHARING
 PERMIT FAMILIARIZATION
 SAFETY TRAINING
 VEHICLES
 QUARTERLY MANAGERS MEETING
 BUDGET EVALUATION TEAM
 MONTHLY OPS. ENGINEERING,
 ENVIRONMENTAL, SAFETY
 DEPARTMENT MEETINGS
 DAILY OPERATIONS/APQPKA
 CONTRACTS

OPERATIONS TEAM MEETINGS
 INTRA REGION MANAGERS/
 SUPERVISORS MEETINGS
 OPERATIONS TRAINING
 LABOR SHARING
 FINANCING
 PURCHASING
 FLEET MANAGEMENT
 TELECOMMUNICATIONS
 INSURANCE
 DATA PROCESSING
 CASH MANAGEMENT
 BUDGETING
 PROPERTY ACCOUNTING
 PROJECT ADMINISTRATION
 TAX ADMINISTRATION
 OFFICE SERVICES
 RECORDS MANAGEMENT
 FINANCIAL PLANNING
 AUDIT

FF FPSC-RECORDS/REPORTING

06015 JUN 28 96

DOCUMENT NUMBER-DATE



IDA PUBLIC SERVICE COMMISSION

WAGON WHEEL ANALOGY

PART 1 OF 1
 CAD FILE
 DH-WHEEL
 APPLICATION

NO. 950445-1A/5 EXHIBIT NO. 127
 COMPANY: SSU/Ludsen
 WITNESS: 4/29/96
 DATE: 4/29/96

MINIMUM, MAXIMUM AND AVERAGE SERVICE AVAILABILITY CHARGES

The number of charges, and the minimum, maximum and average service availability charges for water and wastewater for each category of utility analyzed in SSU's 1994 statewide survey (excluding SSU charges) are as follows:

<u>Water Utility or Utility Systems</u>	<u>No. of Charges</u>	<u>Minimum</u>	<u>Maximum</u>	<u>Average</u>
City	122	\$100	\$2,225	\$ 707
Co-op	3	\$325	\$ 675	\$ 472
County	25	\$ 90	\$3,919	\$1,311
FPSC	<u>42</u>	\$ 65	\$1,829	\$ 564
TOTAL	192	\$ 65	\$3,917	\$ 752

<u>Wastewater Utility or Utility Systems</u>	<u>No. of Charges</u>	<u>Minimum</u>	<u>Maximum</u>	<u>Average</u>
City	112	\$ 75	\$4,393	\$1,407
Co-op	1	\$3,000	\$3,000	\$3,000
County	24	\$ 625	\$4,066	\$1,909
FPSC	<u>10</u>	\$ 360	\$2,651	\$1,272
TOTAL	147	\$ 75	\$4,393	\$1,491

SUMMARY OF TOTAL WATER AND WASTEWATER SERVICE AVAILABILITY CHARGES - 1996
Present, Stand Alone and Proposed Charges

Company: SSU

Docket No.: 950495

Test Year Ended: 12/31/96

Historical [] Projected [X]

	(1)	(2)	(3)	(4)	(5)	(6)
					1996	
Line No.	PLANT	MINIMUM CHARGE	MAXIMUM CHARGE	PRESENT CHARGES	STAND ALONE CHARGES	PROPOSED UNIFORM CHARGES
<u>WATER</u>						
<u>FPSC CONVENTIONAL TREATMENT</u>						
1	Amelia Island	\$0	\$0	\$626	\$596	\$750
2	Apache Shores	\$11,469	\$12,623	\$225 (a)	\$608	\$750
3	Apple Valley	\$688	\$1,006	\$225 (a)	\$657	\$750
4	Bay Lake Estates	\$1,132	\$5,626	\$225 (a)	\$777	\$750
5	Beacon Hills	\$0	\$0	\$225 (a)	\$1,078	\$750
6	Beechers Point	\$0	\$0	\$575	\$2,177	\$750
7	Buenaventura Lakes	\$2,462	\$48,797	\$535	\$510	\$750
8	Carlton Village	\$1,436	\$5,502	\$225 (a)	\$1,876	\$750
9	Chuluota	\$3,116	\$5,622	\$225 (a)	\$1,584	\$750
10	Citrus Park	\$0	\$0	\$225 (a)	\$432	\$750
11	Citrus Springs	\$0	\$0	\$784	\$1,005	\$750
12	Crystal River	\$0	\$331	\$225 (a)	\$1,554	\$750
13	Daetwyler Shores	\$5,741	\$7,962	\$225 (a)	\$457	\$750
14	Deep Creek	\$393	\$305	\$1,310	\$611	\$750
15	Deltona Lakes	\$0	\$991	\$559	\$549	\$750
16	Dol Ray Manor	\$2,140	\$12,363	\$225 (a)	\$964	\$750
17	Druid Hills	\$65,592	\$325,024	\$225 (a)	\$813	\$750
18	East Lake Harris Estates	\$12,343	\$18,117	\$225 (a)	\$2,465	\$750
19	Enterprise	\$0	\$0	\$250	\$529	\$750
20	Fern Park	\$8,700	\$11,475	\$225 (a)	\$1,314	\$750
21	Fern Terrace	\$0	\$0	\$225 (a)	\$781	\$750
22	Fishermans Haven	\$0	\$0	\$225 (a)	\$382	\$750
23	Fountains	\$0	\$16,622	\$225 (a)	\$3,290	\$750
24	Fox Run	\$0	\$1,104	\$225 (a)	\$2,938	\$750
25	Friendly Center	\$0	\$0	\$225 (a)	\$432	\$750
26	Geneva Lake Estates	\$1,895	\$8,887	\$225 (a)	\$635	\$750
27	Golden Terrace	\$0	\$0	\$225 (a)	\$854	\$750
28	Gospel Island Estates	\$0	\$0	\$225 (a)	\$1,253	\$750
29	Grand Terrace	\$0	\$0	\$225 (a)	\$814	\$750
30	Harmony Homes	\$0	\$0	\$225 (a)	\$1,155	\$750
31	Hermits Cove	\$0	\$0	\$225 (a)	\$1,026	\$750
32	Hobby Hills	\$172	\$348	\$225 (a)	\$518	\$750
33	Holiday Haven	\$0	\$0	\$225 (a)	\$358	\$750
34	Holiday Heights	\$260,636	\$3,531,392	\$0	\$1,449	\$750
35	Imperial Terrace	\$0	\$0	\$225 (a)	\$760	\$750
36	Intercession City	\$602	\$1,480	\$225 (a)	\$715	\$750
37	Interlachen Lake Park Manor	\$1,273	\$1,581	\$225 (a)	\$596	\$750
38	Jungle Den	\$0	\$0	\$225 (a)	\$317	\$750
39	Keystone Club Estates	\$1,152	\$1,886	\$225 (a)	\$1,001	\$750
40	Keystone Heights	\$754	\$985	\$225 (a)	\$659	\$750
41	Kingswood	\$535	\$2,212	\$225 (a)	\$290	\$750
42	Lake Ajay	\$0	\$0	\$225 (a)	\$2,060	\$750
43	Lake Brantley	\$22,334	\$229,153	\$225 (a)	\$2,151	\$750
44	Lake Conway Park	\$4,961	\$7,459	\$225 (a)	\$390	\$750
45	Lake Harriet Estates	\$1,904	\$9,970	\$225 (a)	\$493	\$750
46	Lakeside	\$1,434	\$6,100	\$225 (a)	\$2,516	\$750
47	Lakeview Villas	\$936	\$5,354	\$225 (a)	\$950	\$750
48	Lehigh	\$15,564	\$21,374	\$993	\$818	\$750
49	Leilani Heights	\$2,219	\$30,081	\$225 (a)	\$693	\$750
50	Leisure Lakes	\$5,466	\$6,789	\$375	\$587	\$750
51	Marco Shores	\$34,982	\$57,321	\$1,087	\$1,974	\$750

(a) Includes meter and service charges only. The main extension charge is additional and based on actual cost less twenty percent.

SUMMARY OF TOTAL WATER AND WASTEWATER SERVICE AVAILABILITY CHARGES - 1996
Present, Stand Alone and Proposed Charges

Company: SSU

Docket No.: 950495

Test Year Ended: 12/31/96

Historical [] Projected [X]

Line No.	PLANT	(1) MINIMUM CHARGE	(2) MAXIMUM CHARGE	(3) PRESENT CHARGES	1996	
					(4) STAND ALONE CHARGES	(5) PROPOSED UNIFORM CHARGES
52	Marion Oaks	\$872	\$804	\$898	\$1,490	\$750
53	Meredith Manor	\$53,194	\$78,469	\$225 (a)	\$600	\$750
54	Morningview	\$0	\$0	\$225 (a)	\$1,600	\$750
55	Oak Forest	\$1,680	\$5,400	\$225 (a)	\$1,101	\$750
56	Oakwood	\$0	\$0	\$225 (a)	\$258	\$750
57	Palisades	\$0	\$0	\$225 (a)	\$1,716	\$750
58	Palm Port	\$0	\$167,381	\$225 (a)	\$983	\$750
59	Palm Terrace	\$0	\$0	\$225 (a)	\$323	\$750
60	Palm Valley	\$0	\$0	\$225 (a)	\$3,359	\$750
61	Palms Mobile Home Park	\$2,374	\$24,724	\$225 (a)	\$1,254	\$750
62	Picciola Island	\$783	\$3,194	\$225 (a)	\$488	\$750
63	Pine Ridge	\$1,300	\$1,044	\$1,183	\$1,607	\$750
64	Pine Ridge Estates	\$0	\$1,261	\$225 (a)	\$1,210	\$750
65	Piney Woods	\$3,725	\$14,538	\$225 (a)	\$1,203	\$750
66	Point O Woods	\$0	\$65,694	\$225 (a)	\$1,437	\$750
67	Pomona Park	\$1,305	\$2,415	\$225 (a)	\$608	\$750
68	Postmaster Village	\$1,487	\$2,225	\$225 (a)	\$1,349	\$750
69	Quail Ridge	\$0	\$32,171	\$225 (a)	\$3,097	\$750
70	Remington Forest	\$0	\$0	\$225 (a)	\$1,275	\$750
71	River Grove	\$0	\$0	\$225 (a)	\$876	\$750
72	River Park	\$1,189	\$2,083	\$225 (a)	\$541	\$750
73	Rosemont / Rolling Green	\$3,080	\$79,067	\$825	\$1,975	\$750
74	Salt Springs	\$0	\$0	\$225 (a)	\$1,914	\$750
75	Saffira Villas	\$0	\$0	\$225 (a)	\$1,069	\$750
76	Silver Lake Oaks	\$855	\$21,974	\$225 (a)	\$2,415	\$750
77	Silver Lakes/Western Shores	\$0	\$0	\$225 (a)	\$815	\$750
78	Skycrest	\$33,779	\$347,545	\$225 (a)	\$2,531	\$750
79	Spring Garden	\$0	\$1,522	\$225 (a)	\$410	\$750
80	St. Johns Highlands	\$1,161	\$7,911	\$225 (a)	\$612	\$750
81	Stone Mountain	\$894	\$4,694	\$225 (a)	\$1,158	\$750
82	Sugar Mill	\$0	\$0	\$1,156	\$1,136	\$750
83	SugarMill Woods	\$113	\$433	\$505	\$629	\$750
84	Sunny Hills	\$0	\$0	\$750	\$1,202	\$750
85	Sunshine Parkway	\$4,497,246	\$13,680,574	\$225 (a)	\$3,368	\$750
86	Tropical Park	\$9,557	\$12,768	\$225 (a)	\$833	\$750
87	University Shores	\$0	\$786	\$225 (a)	\$712	\$750
88	Valencia Terrace	\$0	\$0		\$473	\$750
89	Venetian Village	\$0	\$32,613	\$225 (a)	\$801	\$750
90	Welaka / Saratoga Harbour	\$0	\$0	\$225 (a)	\$874	\$750
91	Westmont	\$0	\$0	\$225 (a)	\$302	\$750
92	Windsong	\$0	\$0	\$225 (a)	\$1,130	\$750
93	Woodmere	\$0	\$0	\$225 (a)	\$588	\$750
94	Wootens	\$0	\$12,023	\$225 (a)	\$1,015	\$750
95	Zephyr Shores	\$857	\$2,362	\$225 (a)	\$383	\$750
96	FPSC Conventional	\$689	\$1,375		\$750	\$750
REVERSE OSMOSIS						
97	Burnt Store	\$1,532	\$3,913	\$579	\$2,170	\$1,500
98	Marco Island	\$0	\$192,938	\$732	\$1,446	\$1,500
99	FPSC Reverse Osmosis	\$32	\$169,168		\$1,502	\$1,500

(a) Includes meter and service charges only. The main extension charge is additional and based on actual cost less twenty percent.

SUMMARY OF TOTAL WATER AND WASTEWATER SERVICE AVAILABILITY CHARGES - 1996
Present, Stand Alone and Proposed Charges

Company: SSU

Docket No.: 950495

Test Year Ended: 12/31/96

Historical [] Projected [X]

	(1)	(2)	(3)	(4)	(5)	(6)
					1996	
Line		MINIMUM	MAXIMUM	PRESENT	STAND	PROPOSED
No.	PLANT	CHARGE	CHARGE	RATES	ALONE	UNIFORM
					RATES	RATES
<u>WASTEWATER</u>						
<u>FPSC</u>						
108	Amelia Island	\$0	\$17,263	\$634	\$1,903	\$1,500
109	Apache Shores	\$0	\$0	\$350 (a)	\$857	\$1,500
110	Apple Valley	\$16,272	\$14,457	\$350 (a)	\$507	\$1,500
111	Beacon Hills	\$0	\$0	\$350 (a)	\$1,176	\$1,500
112	Beechers Point	\$486	\$892	\$480	\$1,261	\$1,500
113	Buenaventura Lakes	\$2,361	\$18,105	\$350	\$1,549	\$1,500
114	Burnt Store	\$3,603	\$3,598	\$350 (a)	\$1,298	\$1,500
115	Chuluota	\$6,992	\$22,470	\$3,080	\$9,656	\$1,500
116	Citrus Park	\$8,536	\$31,612	\$350 (a)	\$2,006	\$1,500
117	Citrus Springs	\$0	\$0	\$500	\$1,039	\$1,500
118	Deep Creek	\$0	\$0	\$350	\$1,045	\$1,500
119	Deltona Lakes	\$0	\$0	\$498	\$2,125	\$1,500
120	Enterprise	\$0	\$1,514	\$350	\$289	\$1,500
121	Fishermans Haven	\$0	\$22	\$350 (a)	\$1,872	\$1,500
122	Florida Cent Comm Park	\$0	\$121,438	\$1,785	\$5,278	\$1,500
123	Fox Run	\$48,445	\$238,999	\$350 (a)	\$3,047	\$1,500
124	Holiday Haven	\$13,615	\$13,966	\$350 (a)	\$4,744	\$1,500
125	Jungle Den	\$1,168	\$3,456	\$350 (a)	\$2,979	\$1,500
126	Lehigh	\$31,538	\$68,127	\$997	\$1,403	\$1,500
127	Leilani Heights	\$15,408	\$45,431	\$350 (a)	\$779	\$1,500
128	Leisure Lakes	\$20,729	\$20,962	\$510	\$540	\$1,500
129	Marco Island	\$7,976	\$10,841	\$962	\$2,580	\$1,500
130	Marco Shores	\$1,087	\$6,036	\$962	\$2,210	\$1,500
131	Marion Oaks	\$4,032	\$7,448	\$1,050	\$1,408	\$1,500
132	Meredith Manor	\$0	\$0	\$350 (a)	\$885	\$1,500
133	Morningview	\$0	\$15,291	\$350 (a)	\$620	\$1,500
134	Palm Port	\$0	\$992	\$350 (a)	\$1,150	\$1,500
135	Palm Terrace	\$16,070	\$16,096	\$350 (a)	\$494	\$1,500
136	Park Manor	\$86,256	\$339,793	\$350 (a)	\$1,187	\$1,500
137	Point O Woods	\$0	\$2,621	\$350 (a)	\$1,676	\$1,500
138	Salt Springs	\$0	\$0	\$350 (a)	\$1,171	\$1,500
139	Silver Lake Oaks	\$445	\$1,890	\$350 (a)	\$1,912	\$1,500
140	South Forty	\$6,486	\$20,625	\$350 (a)	\$3,923	\$1,500
141	Spring Gardens	\$0	\$437	\$350 (a)	\$469	\$1,500
142	Sugar Mill	\$3,729	\$7,291	\$892	\$1,421	\$1,500
143	Sugarmill Woods	\$0	\$0	\$2,330	\$857	\$1,500
144	Sunny Hills	\$0	\$0	\$590	\$1,313	\$1,500
145	Sunshine Parkway	\$3,891	\$23,269	\$350 (a)	\$6,908	\$1,500
146	Tropical Isles	\$662	\$1,794		\$6,270	\$1,500
147	University Shores	\$0	\$22,824	\$350 (a)	\$1,380	\$1,500
148	Valencia Terrace	\$2,838	\$4,789		\$621	\$1,500
149	Venetian Village	\$0	\$4,573	\$350 (a)	\$939	\$1,500
150	Woodmere	\$0	\$0	\$350 (a)	\$1,144	\$1,500
151	Zephyr Shores	\$2,102	\$2,720	\$350 (a)	\$891	\$1,500
152	FPSC Total	\$493	\$10,540		\$1,503	\$1,500

(a) Includes service charge only. The main extension charge is additional and is based on actual cost less twenty percent.

WEATHER NORMALIZATION CLAUSE - DOCKET NO. 950495-WS (1996 PROJECTED) TARGET YEAR WITH 12-MONTH SPREAD BACK (1996 ACTUALS)															
Conventional Treatment - Water (Rebates are negative; surcharges are positive.)			PROPOSED CONVENTIONAL TREATMENT - 1996												
Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	MONTH REVENUE (REBATE)/SURCHARGE CALCULATED		Jan-96	Feb-96	Mar-96	Apr-96	May-96	Jun-96	Jul-96	Aug-96	Sep-96	Oct-96	Nov-96	Dec-96	TOTAL 96
2															
3	CONSUMP PER BILL (OVER)/UNDER DOCKET NO. 950495-WS - TARGET														
4															
5	TARGET CONSUMPTION PER BILL (1996 PROJECTED - DKT 950495-WS)														
6	NO OF BILLS		80,508	80,442	81,663	81,263	81,362	81,572	81,812	82,168	82,079	82,435	82,514	82,554	880,372
7	CONSUMPTION		541,727.992	513,357.791	549,236.818	749,422.446	765,593.978	782,951.433	809,787.017	577,831.560	564,310.842	492,479.209	527,806.350	508,740.807	7,163,248.041
8	TARGET CONSUMP PER BILL (1996 PROJECTED - DKT 950495-WS)	L7/L8	6.729	6.382	6.726	9.222	9.410	9.353	7.454	7.032	6.875	5.974	6.397	6.163	7.307
9															
10	ACTUAL CONSUMPTION PER BILL (1996)														
11	NO OF BILLS														
12	CONSUMPTION														
13	ACTUAL CONSUMPTION PER BILL	L12/L11													
14															
15	ACTUAL CONSUM PER BILL (OVER)/UNDER TARGET	L8-L13													
16															
17	REVENUE (OVER)/UNDER TARGET														
18															
19	CURRENT MONTH:														
20	TOTAL CONSUMPTION (OVER)/UNDER TARGET	L15*L11													
21	APPROVED GALLONAGE CHARGE	\$2.16													
22	CURRENT MTH REVENUE (OVER) / UNDER TARGET	L21*L20													
23															
24	TRUE UP CALCULATION														
25	4 MTH PRIOR MONTHLY WNC REVENUES - (REBATE)/SURCHARGE	L32 (lag 4)													
26	2 MTH PRIOR ACTUAL BILLED WNC PER BOOKS - (REBATE)/SURCHARGE	Note 1													
27	TRUE-UP ADJUSTMENT - (REBATE)/SURCHARGE	L25 - L26													
28															
29	REVENUES (OVER) / UNDER TARGET														
30	STARTING (OVER)/UNDER BALANCE	L33 (lag 1)													
31	TOTAL OF CURRENT + TRUE UP AMOUNTS (REBATE)/SURCHARGE	L22+L27													
32	MONTHLY WNC (REBATE)/SURCHARGE REVENUES	(L30+L31)/12													
33	ACCUMULATED WNC BALANCE (OVER)/UNDER TARGET	L30+L31-L32													
34															
35	MONTH REVENUE (REBATE)/SURCHARGE BILLED		Mar-96	Apr-96	May-96	Jun-96	Jul-96	Aug-96	Sep-96	Oct-96	Nov-96	Dec-96	Jan-97	Feb-97	
36															
37	WEATHER NORMALIZATION CLAUSE (WNC) ADJUSTMENT														
38	2 MTH PRIOR WNC REVENUES - (REBATE)/SURCHARGE	L32													
39	TARGET CONSUMP PER BILL (L8 OF MONTH TO BILL)	L8	6.726	9.222	9.410	9.353	7.454	7.032	6.875	5.974	6.397	6.163	6.729	6.382	
40	2 MTH PRIOR NO OF BILLS	L11													
41	TARGET CONSUMPTION	L39*L40													
42	WNC ADJUSTMENT - \$/MG (REBATE)/SURCHARGE	L38/L41													
43															
44	COMPARISON OF REVENUES		Jan-96	Feb-96	Mar-96	Apr-96	May-96	Jun-96	Jul-96	Aug-96	Sep-96	Oct-96	Nov-96	Dec-96	TOTAL 96
45	WITHOUT WNC														
46	TARGET REVENUES	L8*L11*L21													
47	ACTUAL REVENUES 1996 (WITHOUT WNC)	L12*L21													
48	ACTUAL REVENUES (WITHOUT WNC) (OVER)/UNDER TARGET	L48-L47													
49	WITH WNC														
50	WNC REVENUES (REBATE)/SURCHARGE	L12*L42													
51	ACTUAL REVENUES 1996 (WITH WNC)	L47+L50													
52	ACTUAL REVENUES (WITH WNC) (OVER)/UNDER TARGET	L48-L51													
	Note 1: Actual consumption (L12) lagged 2 months multiplied by the WNC that was charged in that month.														

Note 1: Actual consumption (L12) lagged 2 months multiplied by the WNC that was charged in that month.

EXHIBIT (FL-5)

PAGE 1 OF 20

CONVENTIONAL TREATMENT - WATER

Note: May not tie to other schedules due to rounding

WEATHER NORMALIZATION CLAUSE - DOCKET NO. 920199-WS (1991 HISTORICAL) TARGET YEAR WITH 2-MONTH SPREAD BACK (1992 ACTUALS)															
EXAMPLE CALCULATIONS															
(Rebates are negative; surcharges are positive.)															
Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	MONTH REVENUE (REBATE)/SURCHARGE CALCULATED		Jan-92	Feb-92	Mar-92	Apr-92	May-92	Jun-92	Jul-92	Aug-92	Sep-92	Oct-92	Nov-92	Dec-92	TOTAL 92
2															
3	CONSUMP PER BILL (OVER)/UNDER DOCKET NO. 920199-WS - TARGET														
4															
5	TARGET CONSUMPTION PER BILL (1991 - DKT 920199-WS)														
6	NO OF BILLS		61,787	61,501	61,779	61,964	62,140	62,098	62,895	62,689	62,801	62,907	63,037	65,833	751,226
7	CONSUMPTION		534,839.019	510,291.430	504,337.950	513,313.162	562,425.943	607,893.749	536,013.953	502,422.880	578,822.154	565,509.578	557,254.940	558,014.953	6,530,939.708
8	TARGET CONSUMP PER BILL (1991 - DKT 920199-WS)	L7/L8	8.656	8.297	8.164	8.284	9.051	9.789	8.550	8.015	9.214	8.990	8.840	8.476	8.694
9															
10	ACTUAL CONSUMPTION PER BILL (1992)														
11	NO OF BILLS		63,682	63,715	64,061	64,339	64,341	64,344	64,701	65,058	64,908	66,429	65,302	66,836	777,714
12	CONSUMPTION		564,494.088	532,831.253	502,931.590	586,568.300	697,632.772	745,834.231	642,470.426	682,702.912	537,017.707	537,939.748	531,152.668	508,951.238	7,068,328.933
13	ACTUAL CONSUMPTION PER BILL	L12/L11	8.884	8.360	7.851	9.117	10.843	11.591	9.930	10.494	8.274	8.098	8.134	7.585	9.089
14															
15	ACTUAL CONSUM PER BILL (OVER)/UNDER TARGET	L8-L13	(0.208)	(0.062)	0.313	(0.833)	(1.792)	(1.802)	(1.380)	(2.479)	0.940	0.892	0.706	0.891	(0.395)
16															
17	REVENUE (OVER)/UNDER TARGET														
18															
19	CURRENT MONTH:														
20	TOTAL CONSUMPTION (OVER)/UNDER TARGET	L15*L11	(13,247.159)	(3,965.332)	20,039.887	(53,578.207)	(115,281.005)	(115,948.722)	(89,306.079)	(161,293.810)	61,003.798	59,235.991	48,129.733	59,569.666	(307,108.280)
21	APPROVED GALLONAGE CHARGE	L123 Note 1	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23	\$1.23
22	CURRENT MTH REVENUE (OVER) / UNDER TARGET	L21*L20	(\$16,294)	(\$4,877)	\$24,849	(\$85,899)	(\$141,796)	(\$142,617)	(\$109,846)	(\$198,391)	\$75,035	\$72,860	\$56,740	\$73,271	(\$377,743)
23															
24	TRUE UP CALCULATION														
25	4 MTH PRIOR MONTHLY WNC REVENUES - (REBATE)/SURCHARGE	L32 (lag 4)	\$0	\$0	\$0	\$0	(\$8,147)	(\$6,512)	\$9,069	(\$28,415)	(\$84,150)	(\$113,706)	(\$114,218)	(\$151,866)	(\$497,948)
26	2 MTH PRIOR ACTUAL BILLED WNC PER BOOKS - (REBATE)/SURCHARGE	Note 2	\$0	\$0	\$0	\$0	(\$10,059)	(\$5,868)	\$13,953	(\$37,292)	(\$96,371)	(\$150,195)	(\$102,033)	(\$139,864)	(\$527,727)
27	TRUE-UP ADJUSTMENT - (REBATE)/SURCHARGE	L25 - L26	\$0	\$0	\$0	\$0	\$1,912	(\$648)	(\$4,885)	\$8,877	\$12,221	\$36,489	(\$12,185)	(\$12,002)	\$29,781
28															
29	REVENUES (OVER) / UNDER TARGET														
30	STARTING (OVER)/UNDER BALANCE	L33 (lag 1)	\$0	(\$8,147)	(\$6,512)	\$9,069	(\$28,415)	(\$84,150)	(\$113,706)	(\$114,218)	(\$151,866)	(\$32,305)	\$38,522	\$41,538	
31	TOTAL OF CURRENT + TRUE UP AMOUNTS (REBATE)/SURCHARGE	L22+L27	(\$16,294)	(\$4,877)	\$24,849	(\$85,899)	(\$139,884)	(\$143,263)	(\$114,731)	(\$189,514)	\$87,256	\$109,349	\$44,555	\$81,289	
32	MONTHLY WNC (REBATE)/SURCHARGE REVENUES	(L30+L31)/2	(\$8,147)	(\$6,512)	\$9,069	(\$28,415)	(\$84,150)	(\$113,706)	(\$114,218)	(\$151,866)	(\$32,305)	\$38,522	\$41,538	\$51,403	
33	ACCUMULATED WNC BALANCE (OVER)/UNDER TARGET	L30+L31-L32	(\$8,147)	(\$6,512)	\$9,069	(\$28,415)	(\$84,150)	(\$113,706)	(\$114,218)	(\$151,866)	(\$32,305)	\$38,522	\$41,538	\$51,403	
34															
35	MONTH REVENUE (REBATE)/SURCHARGE BILLED		Mar-92	Apr-92	May-92	Jun-92	Jul-92	Aug-92	Sep-92	Oct-92	Nov-92	Dec-92	Jan-93	Feb-93	
36															
37	WEATHER NORMALIZATION CLAUSE (WNC) ADJUSTMENT														
38	2 MTH PRIOR WNC REVENUES - (REBATE)/SURCHARGE	L32	(\$8,147)	(\$6,512)	\$9,069	(\$28,415)	(\$84,150)	(\$113,706)	(\$114,218)	(\$151,866)	(\$32,305)	\$38,522	\$41,538	\$51,403	
39	TARGET CONSUMP PER BILL (L8 OF MONTH TO BILL)	L8	8.164	8.284	9.051	9.789	8.550	8.015	9.214	8.990	8.840	8.476	8.656	8.297	
40	2 MTH PRIOR NO OF BILLS	L11	63,682	63,715	64,061	64,339	64,341	64,344	64,701	65,058	64,908	66,429	65,302	66,836	
41	TARGET CONSUMPTION	L39/L40	519,877	527,823	579,817	629,837	550,087	515,687	596,133	584,851	573,782	563,071	565,270	554,562	
42	WNC ADJUSTMENT - \$/MG (REBATE)/SURCHARGE	L38/L41	(\$0.02)	(\$0.01)	\$0.02	(\$0.05)	(\$0.15)	(\$0.22)	(\$0.19)	(\$0.26)	(\$0.06)	\$0.07	\$0.07	\$0.09	
43															
44	COMPARISON OF REVENUES		Jan-92	Feb-92	Mar-92	Apr-92	May-92	Jun-92	Jul-92	Aug-92	Sep-92	Oct-92	Nov-92	Dec-92	TOTAL 92
45	WITHOUT WNC														
46	TARGET REVENUES	L8*L11*L21	\$678,034	\$650,259	\$643,255	\$655,580	\$716,293	\$774,759	\$680,392	\$641,333	\$735,566	\$734,526	\$710,057	\$696,821	\$8,316,876
47	ACTUAL REVENUES 1992 (WITHOUT WNC)	L12*L21	\$694,328	\$655,136	\$618,606	\$721,479	\$858,088	\$917,376	\$790,239	\$839,725	\$860,532	\$861,686	\$853,318	\$823,550	\$8,694,042
48	ACTUAL REVENUES (WITHOUT WNC) (OVER)/UNDER TARGET	L46-L47	(\$16,294)	(\$4,877)	\$24,849	(\$65,899)	(\$141,796)	(\$142,617)	(\$109,846)	(\$198,391)	\$75,035	\$72,860	\$56,740	\$73,271	(\$377,166)
49	WITH WNC														
50	WNC REVENUES (REBATE)/SURCHARGE	L12*L42	\$0	\$0	(\$10,059)	(\$5,868)	\$13,953	(\$37,292)	(\$96,371)	(\$150,195)	(\$102,033)	(\$139,864)	(\$31,869)	\$35,487	(\$524,106)
51	ACTUAL REVENUES 1992 (WITH WNC)	L47+L50	\$694,328	\$655,136	\$608,547	\$715,613	\$872,041	\$880,084	\$693,868	\$689,530	\$558,498	\$521,802	\$821,449	\$659,037	\$8,169,933
52	ACTUAL REVENUES (WITH WNC) (OVER)/UNDER TARGET	L48-L51	(\$16,294)	(\$4,877)	\$34,708	(\$60,033)	(\$155,748)	(\$105,325)	(\$13,476)	(\$48,197)	\$177,068	\$212,725	\$88,609	\$37,784	\$148,943
Note 1: The approved residential uniform gallonage rate was used for example purposes.															
Note 2: Actual consumption (L12) lagged 2 months multiplied by the WNC that was charged in that month.															

Note: May not tie to other schedules due to rounding

EXHIBIT (ELL-5)

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REVERSE OSMOSIS - WATER

WEATHER NORMALIZATION CLAUSE - DOCKET NO. 920199-WS (1991 HISTORICAL) TARGET YEAR WITH 12-MONTH SPREAD BACK (1992 ACTUALS)														
Reverse Osmosis Treatment - Water														
EXAMPLE CALCULATIONS														
(Rebates are negative; surcharges are positive.)														
Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Jan-92	Feb-92	Mar-92	Apr-92	May-92	Jun-92	Jul-92	Aug-92	Sep-92	Oct-92	Nov-92	Dec-92	TOTAL 92	
1	MONTH REVENUE (REBATE/SURCHARGE CALCULATED)													
2														
3	CONSUMP PER BILL (OVER/UNDER DOCKET NO. 920199-WS - TARGET)													
4														
5	TARGET CONSUMPTION PER BILL (1991 - DKT 920199-WS)													
6	NO OF BILLS	9,229	5,580	5,630	5,648	5,671	5,681	5,679	5,693	5,681	5,702	5,600	5,613	71,407
7	CONSUMPTION	337,773.884	195,355.245	188,548.926	211,088.547	216,638.138	171,619.688	132,900.997	116,156.072	128,483.371	106,191.378	144,001.129	202,559.377	2,161,296.732
8	TARGET CONSUMP PER BILL (1991 - DKT 920199-WS)	L7/L6	36.599	35.010	35.268	37.374	38.201	30.209	23.402	20.403	22.613	18.624	25.714	36.088
9														
10	ACTUAL CONSUMPTION PER BILL (1992)													
11	NO OF BILLS		5,630	5,655	5,709	5,717	5,722	5,724	5,734	5,763	5,784	5,799	5,968	68,099
12	CONSUMPTION		211,416.515	204,088.026	201,426.699	207,098.409	193,085.740	213,692.969	151,247.537	151,515.638	159,237.728	122,076.549	197,109.156	2,238,653.151
13	ACTUAL CONSUMPTION PER BILL	L12/L11	37.552	36.090	35.282	36.225	33.744	37.333	26.377	26.291	27.626	21.051	33.028	32.398
14														
15	ACTUAL CONSUM PER BILL (OVER/UNDER TARGET)	L8-L13	(0.953)	(1.080)	(0.016)	1.149	4.457	(7.123)	(2.975)	(5.888)	(5.013)	(2.428)	(7.313)	(2.238)
16														
17	REVENUE (OVER/UNDER TARGET)													
18														
19	CURRENT MONTH:													
20	TOTAL CONSUMPTION (OVER/UNDER TARGET)	L15*L11	(5,363.112)	(6,107.038)	(91,740)	6,568.946	25,500.651	(40,774.276)	(17,059.420)	(33,931.334)	(28,897.494)	(14,078.688)	(43,645.096)	(147,213.336)
21	APPROVED GALLONAGE CHARGE	\$2.96 Note 1	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96
22	CURRENT MTH REVENUE (OVER) / UNDER TARGET	L21*L20	(\$15,875)	(\$18,077)	(\$272)	\$19,444	\$75,482	(\$120,892)	(\$50,496)	(\$100,437)	(\$85,537)	(\$41,673)	(\$129,189)	(\$39,180)
23														
24	TRUE UP CALCULATION													
25	4 MTH PRIOR MONTHLY WNC REVENUES - (REBATE/SURCHARGE	L32 (lag 4)	\$0	\$0	\$0	\$0	(\$1,323)	(\$2,719)	(\$2,515)	(\$685)	\$5,720	(\$4,869)	(\$8,720)	(\$18,420)
26	2 MTH PRIOR ACTUAL BILLED WNC PER BOOKS - (REBATE/SURCHARGE	Note 2	\$0	\$0	\$0	\$0	(\$2,014)	(\$2,071)	(\$1,931)	\$0	\$6,050	(\$6,061)	(\$11,147)	(\$18,311)
27	TRUE-UP ADJUSTMENT - (REBATE/SURCHARGE	L25 - L26	\$0	\$0	\$0	\$0	\$691	(\$648)	(\$584)	(\$685)	(\$330)	\$1,192	\$2,427	\$1,891
28														
29	REVENUES (OVER) / UNDER TARGET													
30	STARTING (OVER/UNDER BALANCE	L33 (lag 1)	\$0	(\$14,552)	(\$29,910)	(\$27,667)	(\$7,538)	\$62,916	(\$53,556)	(\$95,916)	(\$180,618)	(\$244,279)	(\$261,029)	(\$355,475)
31	TOTAL OF CURRENT + TRUE UP AMOUNTS (REBATE/SURCHARGE	L22+L27	(\$15,875)	(\$18,077)	(\$272)	\$19,444	\$76,173	(\$121,340)	(\$51,080)	(\$101,122)	(\$85,867)	(\$40,481)	(\$128,782)	(\$37,289)
32	MONTHLY WNC (REBATE/SURCHARGE REVENUES	(L30+L31)/12	(\$1,323)	(\$2,719)	(\$2,515)	(\$685)	\$5,720	(\$4,869)	(\$8,720)	(\$16,420)	(\$22,207)	(\$23,730)	(\$32,316)	(\$32,730)
33	ACCUMULATED WNC BALANCE (OVER/UNDER TARGET	L30+L31-L32	(\$14,552)	(\$29,910)	(\$27,667)	(\$7,538)	\$62,916	(\$53,556)	(\$95,916)	(\$180,618)	(\$244,279)	(\$261,029)	(\$355,475)	(\$360,034)
34														
35	MONTH REVENUE (REBATE/SURCHARGE BILLED													
36														
37	WEATHER NORMALIZATION CLAUSE (WNC) ADJUSTMENT													
38	2 MTH PRIOR WNC REVENUES - (REBATE/SURCHARGE	L32	(\$1,323)	(\$2,719)	(\$2,515)	(\$685)	\$5,720	(\$4,869)	(\$8,720)	(\$16,420)	(\$22,207)	(\$23,730)	(\$32,316)	(\$32,730)
39	TARGET CONSUMP PER BILL (L8 OF MONTH TO BILL)	L8	35.268	37.374	38.201	30.209	23.402	20.403	22.613	18.624	25.714	36.088	36.599	35.010
40	2 MTH PRIOR NO OF BILLS	L11	5,630	5,655	5,709	5,717	5,722	5,724	5,734	5,763	5,784	5,799	5,968	5,914
41	TARGET CONSUMPTION	L39*L40	198,549	211,350	218,090	172,707	133,907	116,789	129,682	107,327	148,218	209,272	218,424	207,049
42	WNC ADJUSTMENT - \$/MG (REBATE/SURCHARGE	L38/L41	(\$0.01)	(\$0.01)	(\$0.01)	\$0.00	\$0.04	(\$0.04)	(\$0.07)	(\$0.15)	(\$0.15)	(\$0.11)	(\$0.15)	(\$0.16)
43														
44	COMPARISON OF REVENUES													
45	WITHOUT WNC		Jan-92	Feb-92	Mar-92	Apr-92	May-92	Jun-92	Jul-92	Aug-92	Sep-92	Oct-92	Nov-92	Dec-92
46	TARGET REVENUES	L8*L11*L21	\$609,918	\$588,024	\$595,951	\$632,455	\$647,016	\$511,839	\$397,197	\$348,050	\$385,807	\$319,874	\$454,254	\$631,728
47	ACTUAL REVENUES 1992 (WITHOUT WNC)	L12*L21	\$625,793	\$604,101	\$596,223	\$613,011	\$571,534	\$632,531	\$447,693	\$448,488	\$471,344	\$361,347	\$583,443	\$670,908
48	ACTUAL REVENUES (WITHOUT WNC) (OVER/UNDER TARGET	L46-L47	(\$15,875)	(\$18,077)	(\$272)	\$19,444	\$75,482	(\$120,892)	(\$50,496)	(\$100,437)	(\$85,537)	(\$41,673)	(\$129,189)	(\$39,180)
49	WITH WNC													
50	WNC REVENUES (REBATE/SURCHARGE	L12*L42	\$0	\$0	(\$2,014)	(\$2,071)	(\$1,931)	\$0	\$6,050	(\$6,061)	(\$11,147)	(\$18,311)	(\$29,566)	(\$24,932)
51	ACTUAL REVENUES 1992 (WITH WNC)	L47*L50	\$625,793	\$604,101	\$594,209	\$610,940	\$569,603	\$632,531	\$453,743	\$442,426	\$460,197	\$343,035	\$553,877	\$645,976
52	ACTUAL REVENUES (WITH WNC) (OVER/UNDER TARGET	L46-L51	(\$15,875)	(\$18,077)	\$1,743	\$21,515	\$77,413	(\$120,892)	(\$56,546)	(\$94,376)	(\$74,390)	(\$23,361)	(\$99,623)	(\$14,248)
Note 1: The approved residential gallonage rate for Marco Island was used for example purposes.														
Note 2: Actual consumption (L12) lagged 2 months multiplied by the WNC that was charged in that month.														

Note: May not tie to other schedules due to rounding.

EXHIBIT
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WEATHER NORMALIZATION CLAUSE - DOCKET NO. 920199-WS (1991 HISTORICAL) TARGET YEAR WITH 12-MONTH SPREAD BACK (1994 ACTUALS)															
EXAMPLE CALCULATIONS															
Reverse Osmosis Treatment - Water															
(Rebates are negative; surcharges are positive.)															
Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	MONTH REVENUE (REBATE)/SURCHARGE CALCULATED		Jan-94	Feb-94	Mar-94	Apr-94	May-94	Jun-94	Jul-94	Aug-94	Sep-94	Oct-94	Nov-94	Dec-94	TOTAL 94
2	CONSUMP PER BILL (OVER)/UNDER DOCKET NO. 920199-WS - TARGET														
3	TARGET CONSUMPTION PER BILL (1991 - DKT 920199-WS)														
4	NO OF BILLS		8,229	5,580	5,830	5,848	5,871	5,881	5,879	5,693	5,681	5,702	5,800	5,813	71,407
5	CONSUMPTION		337,773.864	195,355.245	198,548.926	211,088.547	218,638.138	171,819.888	132,900.997	116,156.072	128,483.371	108,191.378	144,001.129	202,559.377	2,161,298.732
6	TARGET CONSUMP PER BILL (1991 - DKT 920199-WS)	L7/L8	36.599	35.010	35.266	37.374	38.201	30.209	23.402	20.403	22.613	18.824	25.714	36.088	30.267
7	ACTUAL CONSUMPTION PER BILL (1994)														
8	NO OF BILLS		6,081	6,063	6,102	6,119	6,184	6,169	6,195	6,226	6,249	6,274	6,284	6,295	74,241
9	CONSUMPTION		209,562.803	186,573.456	189,851.420	260,027.909	214,524.849	226,342.142	168,577.507	132,512.784	135,759.088	130,699.748	159,909.013	184,897.122	2,199,037.839
10	ACTUAL CONSUMPTION PER BILL	L12/L11	34.482	30.772	31.113	42.495	34.690	36.690	27.212	21.284	21.725	20.832	25.447	29.340	29.620
11	ACTUAL CONSUM PER BILL (OVER)/UNDER TARGET	L8-L13	2.137	4.237	4.153	(5.121)	3.511	(6.481)	(3.810)	(0.880)	0.888	(2.208)	0.267	6.747	0.647
12	REVENUE (OVER)/UNDER TARGET														
13	CURRENT MONTH:														
14	TOTAL CONSUMPTION (OVER)/UNDER TARGET	L15*L11	12,996.832	25,691.571	25,343.171	(31,336.192)	21,710.426	(39,980.259)	(23,600.984)	(5,481.745)	5,548.359	(13,855.708)	1,680.825	42,473.959	48,038.407
15	APPROVED GALLONAGE CHARGE	\$2.96 Note 1	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96
16	CURRENT MTH REVENUE (OVER) / UNDER TARGET	L21*L20	\$38,471	\$76,047	\$75,018	(\$92,755)	\$64,263	(\$118,342)	(\$69,859)	(\$16,226)	\$16,423	(\$41,013)	\$4,975	\$125,723	\$142,188
17	TRUE UP CALCULATION														
18	4 MTH PRIOR MONTHLY WNC REVENUES - (REBATE)/SURCHARGE	L32 (lag 4)	(\$22,207)	(\$23,730)	(\$32,318)	(\$32,730)	(\$14,409)	(\$6,771)	(\$29)	(\$7,996)	(\$2,068)	(\$11,871)	(\$16,523)	(\$16,410)	(\$188,859)
19	2 MTH PRIOR ACTUAL BILLED WNC PER BOOKS - (REBATE)/SURCHARGE	Note 2	(\$29,566)	(\$24,932)	(\$31,434)	(\$29,852)	(\$13,290)	(\$7,801)	\$0	(\$9,054)	(\$1,686)	(\$11,926)	(\$16,291)	(\$18,298)	(\$194,130)
20	TRUE-UP ADJUSTMENT - (REBATE)/SURCHARGE	L25 - L26	\$7,359	\$1,202	(\$882)	(\$2,878)	(\$1,119)	\$1,030	(\$29)	\$1,058	(\$382)	\$255	(\$232)	\$1,888	\$7,271
21	REVENUES (OVER) / UNDER TARGET														
22	STARTING (OVER)/UNDER BALANCE	L33 (lag 1)	(\$218,738)	(\$158,499)	(\$74,480)	(\$317)	(\$87,954)	(\$22,743)	(\$128,383)	(\$181,749)	(\$180,507)	(\$150,780)	(\$175,558)	(\$156,580)	
23	TOTAL OF CURRENT + TRUE UP AMOUNTS (REBATE)/SURCHARGE	L22+L27	\$45,830	\$77,249	\$74,134	(\$95,833)	\$83,144	(\$117,312)	(\$69,888)	(\$15,168)	\$16,041	(\$40,758)	\$4,743	\$127,811	
24	MONTHLY WNC (REBATE)/SURCHARGE REVENUES	(L30+L31)/12	(\$14,409)	(\$6,771)	(\$29)	(\$7,996)	(\$2,068)	(\$11,871)	(\$16,523)	(\$16,410)	(\$13,705)	(\$15,960)	(\$14,235)	(\$2,414)	
25	ACCUMULATED WNC BALANCE (OVER)/UNDER TARGET	L30+L31-L32	(\$158,499)	(\$74,480)	(\$317)	(\$87,954)	(\$22,743)	(\$128,383)	(\$181,749)	(\$180,507)	(\$150,780)	(\$175,558)	(\$156,580)	(\$26,555)	
26	MONTH REVENUE (REBATE)/SURCHARGE BILLED		Mar-94	Apr-94	May-94	Jun-94	Jul-94	Aug-94	Sep-94	Oct-94	Nov-94	Dec-94	Jan-95	Feb-95	
27	WEATHER NORMALIZATION CLAUSE (WNC) ADJUSTMENT														
28	2 MTH PRIOR WNC REVENUES - (REBATE)/SURCHARGE	L32	(\$14,409)	(\$6,771)	(\$29)	(\$7,996)	(\$2,068)	(\$11,871)	(\$16,523)	(\$16,410)	(\$13,705)	(\$15,960)	(\$14,235)	(\$2,414)	
29	TARGET CONSUMP PER BILL (L8 OF MONTH TO BILL)	L8	35.266	37.374	38.201	30.209	23.402	20.403	22.613	18.824	25.714	36.088	36.599	35.010	
30	2 MTH PRIOR NO OF BILLS	L11	6,081	6,063	6,102	6,119	6,184	6,169	6,195	6,226	6,249	6,274	6,284	6,295	
31	TARGET CONSUMPTION	L39/L40	214,454	228,599	233,103	184,851	144,719	125,888	140,088	115,950	160,690	228,413	229,889	220,387	
32	WNC ADJUSTMENT - \$/MG (REBATE)/SURCHARGE	L38/L41	(\$0.07)	(\$0.03)	\$0.00	(\$0.04)	(\$0.01)	(\$0.09)	(\$0.12)	(\$0.14)	(\$0.09)	(\$0.07)	(\$0.06)	(\$0.01)	
33	COMPARISON OF REVENUES		Jan-94	Feb-94	Mar-94	Apr-94	May-94	Jun-94	Jul-94	Aug-94	Sep-94	Oct-94	Nov-94	Dec-94	TOTAL 94
34	WITHOUT WNC														
35	TARGET REVENUES	L8*L11*L21	\$658,777	\$628,304	\$636,976	\$676,927	\$699,256	\$551,631	\$429,131	\$376,012	\$418,270	\$345,858	\$478,306	\$672,426	\$8,571,875
36	ACTUAL REVENUES 1994 (WITHOUT WNC)	L12*L21	\$620,306	\$552,257	\$581,960	\$789,883	\$834,994	\$689,973	\$498,989	\$392,238	\$401,847	\$386,871	\$473,331	\$548,703	\$8,509,152
37	ACTUAL REVENUES (WITHOUT WNC) (OVER)/UNDER TARGET	L46-L47	\$38,471	\$76,047	\$75,018	(\$92,755)	\$64,263	(\$118,342)	(\$69,859)	(\$16,226)	\$16,423	(\$41,013)	\$4,975	\$125,723	\$82,723
38	WITH WNC														
39	WNC REVENUES (REBATE)/SURCHARGE	L12*L42	\$0	\$0	(\$13,290)	(\$7,801)	\$0	(\$9,054)	(\$1,686)	(\$11,926)	(\$18,291)	(\$18,298)	(\$14,392)	(\$12,929)	(\$105,968)
40	ACTUAL REVENUES 1994 (WITH WNC)	L47+L50	\$620,306	\$552,257	\$548,671	\$781,882	\$834,994	\$680,919	\$497,304	\$380,312	\$385,556	\$368,573	\$458,939	\$533,775	\$8,403,486
41	ACTUAL REVENUES (WITH WNC) (OVER)/UNDER TARGET	L48-L51	\$38,471	\$76,047	\$88,305	(\$84,954)	\$64,263	(\$109,288)	(\$68,173)	(\$4,300)	\$32,714	(\$22,715)	\$19,387	\$138,652	\$168,389
Note 1: The approved residential gallonage rate for Marco Island was used for example purposes.															
Note 2: Actual consumption (L12) lagged 2 months multiplied by the WNC that was charged in that month.															

Note: May not tie to other schedules due to rounding.

WEATHER NORMALIZATION CLAUSE - DOCKET NO. 920199-WS (1991 HISTORICAL) TARGET YEAR WITH 2-MONTH SPREAD BACK (1994 ACTUALS)

EXAMPLE CALCULATIONS

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Jan-94	Feb-94	Mar-94	Apr-94	May-94	Jun-94	Jul-94	Aug-94	Sep-94	Oct-94	Nov-94	Dec-94	TOTAL 94
1	MONTH REVENUE (REBATE/SURCHARGE CALCULATED)														
2															
3	CONSUMPTION PER BILL (OVER/UNDER DOCKET NO. 920199-WS - TARGET)														
4															
5	TARGET CONSUMPTION PER BILL (1991 - DKT 920199-WS)														
6	NO OF BILLS		337,773,864	195,355,245	198,548,926	211,058,547	216,638,133	171,612,633	132,900,837	119,136,072	128,483,371	138,191,378	144,001,129	202,559,377	2,161,296,732
7	CONSUMPTION														
8	TARGET CONSUMPTION PER BILL (1991 - DKT 920199-WS)	L7/L8	36,599	35,010	35,268	37,374	38,201	30,203	23,432	23,403	22,633	23,604	25,714	36,088	30,267
9															
10	ACTUAL CONSUMPTION PER BILL (1994)														
11	NO OF BILLS		209,562,803	186,573,456	189,851,420	260,027,909	214,524,849	226,342,142	168,577,507	132,512,784	135,759,058	130,699,748	159,909,013	184,697,122	2,199,037,839
12	CONSUMPTION	L12/L11	34,462	30,772	31,113	42,495	34,690	36,690	27,212	21,294	21,725	20,832	25,447	29,340	29,620
13	ACTUAL CONSUMPTION PER BILL														
14	ACTUAL CONSUMPTION PER BILL (OVER/UNDER TARGET)	L8-L13	2,137	4,237	4,153	(5,121)	3,511	(8,481)	(3,519)	(6,633)	0,883	(2,208)	0,267	6,747	0,847
15															
16	REVENUE (OVER/UNDER TARGET)														
17															
18	CURRENT MONTH:														
19	TOTAL CONSUMPTION (OVER/UNDER TARGET)	L15*L11	12,996,832	25,891,571	25,343,171	(31,336,192)	21,710,426	(33,980,255)	(23,500,956)	(5,491,743)	5,548,359	(13,855,708)	1,680,825	42,473,959	48,036,407
20	APPROVED GALLONAGE CHARGE	\$2.96 Note 1	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96	\$2.96
21	CURRENT MTH REVENUE (OVER) / UNDER TARGET	L21*L20	\$38,471	\$78,047	\$75,016	(\$92,755)	\$64,263	(\$118,342)	(\$69,859)	(\$16,226)	\$16,423	(\$41,013)	\$4,975	\$125,723	\$142,188
22															
23	TRUE UP CALCULATION														
24	4 MTH PRIOR MONTHLY WNC REVENUES - (REBATE)/SURCHARGE	L32 (lag 4)	(\$82,792)	(\$56,543)	(\$87,869)	(\$58,488)	\$58,902	\$69,802	\$70,387	(\$14,308)	\$28,799	(\$50,175)	(\$57,002)	(\$34,714)	(\$213,999)
25	2 MTH PRIOR ACTUAL BILLED WNC PER BOOKS - (REBATE)/SURCHARGE	Note 2	(\$110,381)	(\$81,188)	(\$83,825)	(\$52,241)	\$51,260	\$80,609	\$84,357	(\$18,107)	\$33,716	(\$53,005)	(\$55,681)	(\$39,210)	(\$243,686)
26	TRUE-UP ADJUSTMENT - (REBATE)/SURCHARGE	L25 - L26	\$27,589	\$4,655	(\$4,044)	(\$6,247)	\$7,642	(\$10,807)	\$6,030	\$3,799	(\$4,917)	\$2,830	(\$1,341)	\$4,496	\$29,887
27															
28	REVENUES (OVER) / UNDER TARGET														
29	STARTING (OVER/UNDER) BALANCE	L33 (lag 1)	\$51,745	\$58,902	\$69,802	\$70,387	(\$14,308)	\$28,799	(\$50,175)	(\$57,002)	(\$34,714)	(\$11,604)	(\$24,893)	(\$10,630)	\$130,219
30	TOTAL OF CURRENT + TRUE UP AMOUNTS (REBATE)/SURCHARGE	L22+L27	\$66,060	\$80,702	\$70,972	(\$99,002)	\$71,905	(\$129,149)	(\$63,829)	(\$12,427)	\$11,506	(\$38,183)	\$3,634	\$130,219	\$59,795
31	MONTHLY WNC (REBATE)/SURCHARGE REVENUES	(L30+L31)/2	\$58,902	\$69,802	\$70,387	(\$14,308)	\$28,799	(\$50,175)	(\$57,002)	(\$34,714)	(\$11,604)	(\$24,893)	(\$10,630)	\$59,795	
32	ACCUMULATED WNC BALANCE (OVER/UNDER TARGET)	L30+L31-L32	\$58,902	\$69,802	\$70,387	(\$14,308)	\$28,799	(\$50,175)	(\$57,002)	(\$34,714)	(\$11,604)	(\$24,893)	(\$10,630)	\$59,795	
33															
34	MONTH REVENUE (REBATE/SURCHARGE BILLED)		Mar-94	Apr-94	May-94	Jun-94	Jul-94	Aug-94	Sep-94	Oct-94	Nov-94	Dec-94	Jan-95	Feb-95	
35															
36	WEATHER NORMALIZATION CLAUSE (WNC) ADJUSTMENT	L32	\$58,902	\$69,802	\$70,387	(\$14,308)	\$28,799	(\$50,175)	(\$57,002)	(\$34,714)	(\$11,604)	(\$24,893)	(\$10,630)	\$59,795	
37	2 MTH PRIOR WNC REVENUES - (REBATE)/SURCHARGE	L8	35,268	37,374	38,201	30,209	23,402	20,403	22,613	18,624	25,714	36,088	36,599	35,010	
38	TARGET CONSUMPTION PER BILL (L8 OF MONTH TO BILL)	L11	6,081	6,083	6,102	6,119	6,184	6,169	6,195	6,226	6,249	6,274	6,284	6,295	
39	2 MTH PRIOR NO OF BILLS	L39*L40	214,454	226,599	233,103	184,851	144,719	125,868	140,088	115,950	160,690	226,413	229,989	220,387	
40	TARGET CONSUMPTION	L38/L41	\$0.27	\$0.31	\$0.30	(\$0.08)	\$0.20	(\$0.40)	(\$0.41)	(\$0.30)	(\$0.07)	(\$0.11)	(\$0.05)	\$0.27	
41	WNC ADJUSTMENT - \$/MG (REBATE)/SURCHARGE														
42															
43	COMPARISON OF REVENUES		Jan-94	Feb-94	Mar-94	Apr-94	May-94	Jun-94	Jul-94	Aug-94	Sep-94	Oct-94	Nov-94	Dec-94	TOTAL 94
44	WITHOUT WNC	L8*L11*L21	\$858,777	\$628,304	\$636,976	\$676,827	\$699,256	\$551,631	\$429,131	\$378,012	\$418,270	\$345,858	\$478,308	\$672,428	\$6,571,875
45	TARGET REVENUES	L12*L21	\$620,306	\$552,257	\$561,960	\$769,683	\$634,994	\$688,973	\$498,989	\$392,238	\$401,847	\$386,871	\$473,331	\$546,703	\$6,508,152
46	ACTUAL REVENUES 1994 (WITHOUT WNC)	L46-L47	\$38,471	\$78,047	\$75,016	(\$92,755)	\$64,263	(\$118,342)	(\$69,859)	(\$16,226)	\$16,423	(\$41,013)	\$4,975	\$125,723	\$62,723
47	ACTUAL REVENUES (WITHOUT WNC) (OVER/UNDER TARGET)														
48	WITH WNC	L12*L42	\$0	\$0	\$51,260	\$80,609	\$84,357	(\$18,107)	\$33,716	(\$53,005)	(\$55,681)	(\$39,210)	(\$11,194)	(\$20,317)	\$32,448
49	WNC REVENUES (REBATE)/SURCHARGE	L47+L50	\$620,306	\$552,257	\$613,220	\$850,291	\$699,351	\$651,865	\$532,705	\$339,233	\$346,166	\$347,661	\$462,137	\$526,387	\$6,541,600
50	ACTUAL REVENUES 1994 (WITH WNC)	L46-L51	\$38,471	\$78,047	\$23,756	(\$173,384)	(\$95)	(\$100,234)	(\$103,574)	\$36,779	\$72,084	(\$1,803)	\$16,169	\$148,040	\$30,276
51	ACTUAL REVENUES (WITH WNC) (OVER/UNDER TARGET)														
52															

Note 1: The approved residential gallonage rate for Marco Island was used for example purposes.
 Note 2: Actual consumption (L12) lagged 2 months multiplied by the WNC that was charged in that month.

Note: May not tie to other schedules due to rounding.

PAGE 20 OF 20

EXHIBIT (FILED)

DOCKET 950495-INS

EXHIBIT NO. 128

CASE NO. 96-04227

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

Docket No. 950495-WS

Cross Examination Exhibit 128

Excerpts from Response to OPC Document Request 305
Uniform Rate Investigation Docket 930880-WS

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET
NO. 950495 EXHIBIT NO. 128

COMPANY/

WITNESS:

DATE 2/29/96

①

SOUTHERN STATES UTILITIES, INC.
RESPONSE TO REQUEST FOR PRODUCTION OF DOCUMENTS
DOCKET NO.: 950495-WS

REQUESTED BY: OPC
SET NO: 21
DOCUMENT REQUEST NO: 305
ISSUE DATE: 02/12/96
WITNESS: Forrest L. Ludsen
RESPONDENT: Forrest L. Ludsen

DOCUMENT REQUEST: 305

Please provide all documents supporting the Company's requested rate case expense in the instant docket, including invoices, vouchers and the like that have been received by all consultants and attorneys hired by SSU. This request includes the rate case expenses the Company is requesting with respect to the statewide rate investigation. Provide all documents which the Company believe supports its request.

RESPONSE: 305

Appendix DR305-A: Analysis of Rate Case Expense and Summary of Invoices for the 1995 Consolidated Rate Case, Docket No. 950495-WS.

Appendix DR305-B: Copies of invoices paid as of January 31, 1996 for the 1995 Consolidated Rate Case, Docket No. 950495-WS.

Appendix DR305-C: Analysis of Rate Case Expense and Summary of Invoices for the Uniform Rate Investigation, Docket No. 930880-WS.

Appendix DR305-D: Copies of invoices paid as of January 31, 1996 for the Uniform Rate Investigation, Docket No. 930880-WS.

ANALYSIS OF UNIFORM RATE INVESTIGATION
ACTUAL charges through January, 1996PAGE 1 OF 9

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Actual Charges to date by Firm	(6) Type of Service Rendered
1	<u>Uniform Rate Investigation:</u>					
2						
3	Hancock Information Group		N/A	\$34,358	\$34,358	Telemarketing and Telematch Services
4						
5	Ernst & Young	E. Timothy Barnes	\$246	19,346	19,346	Testimony - Rate Structure
6		Travel		1,772	1,772	
7				\$21,118	\$21,118	
8						
9	Jade Tech, Inc.	Dave Reba	\$60	20,160	20,160	Rate Structure Programming required for discovery requests
10		Travel		707	707	
11				\$20,867	\$20,867	
12						
13	Minnesota Power	Robert Edwards	\$150	4,263	4,263	MP/Cost of Capital
14		David Gartzke	\$125	12,228	12,228	
15		Expenses		2,170	2,170	
16				\$18,661	\$18,661	
17						
18	Guastella Assoc., Inc.	John Guastella	\$180	90	90	Testimony - Rate Structure
19		Vito Pennacchio	\$150	10,795	10,795	
20		Travel		630	630	
21				\$11,515	\$11,515	
22						
23	CH2M Hill	P.L. Waller	\$118	8,025	8,025	Testimony - Engineering and Hydrogeological
24		F.J. Williams	\$41	24	24	
25		J.S. Flair	\$41	61	61	
26		P.E. Smith	\$64	64	64	
27		Y.M. Giovannetti	\$41	45	45	
28		Travel		567	567	
29		Miscellaneous Expense		131	131	
30				\$8,919	\$8,919	
31						
32	Landers & Parsons	Victoria Tschinkel	Flat Fee	7,485	7,485	Testimony - Environmental
33		Travel		1,019	1,019	
34				N/A	1,885	Prepare testimony and attend legislative hearing
35				\$8,504	\$10,389	
36						
37	Image Marketing Assoc.		N/A	4,587	4,587	Assistance with Customer Education
38						
39	Heater Utilities, Inc.	William E. Grantmyre	\$37	3,029	3,029	Testimony - Uniform Rate Experience
40						
41	Mark T. Stewart, PG	Mark T. Stewart	\$100	2,350	2,350	Testimony - Hydrogeological
42		Travel		182	182	
43				\$2,532	\$2,532	
44						
45	Sun Trust	Jerry Ford - Travel		140	140	Testimony - Cost of Capital
46						
47	Rutledge, Eceria, et al.			85,000	101,371	Legal Services
48						
49	Messer, Vickers, et al.			17,629	17,629	Legal Services
50	Subtotal - Counsel & Witnesses			\$236,859	\$255,116	
51						
52	Southern States Utilities			104,804	104,801	FPSC Customer Hearings - Notices, Transportation, Security
53				54,963	56,003	Customer Education - Mailings (Postage and Printing)
54				17,414	17,414	Travel
55				5,569	5,569	Maps
56				4,417	4,417	Temporary Services
57				2,078	2,078	Court Reporting
58				1,574	1,574	Open Houses
59				3,278	3,278	Office Supplies
60				1,006	1,006	Federal Express
61				126	129	Miscellaneous
62	Subtotal - Other Filing Costs			\$195,230	\$196,269	
63						
64	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			\$432,089	\$451,385	

UNIFORM RATE INVESTIGATION

PROJECT # 94RA002

As of January, 1996

APPENDIX DE305 - CPAGE 2 OF 9

<u>VENDOR</u>	<u>MONTH</u>	<u>YEAR</u>	<u>DESCRIPTION</u>	<u>CEC</u>	<u>AMOUNT</u>
HANCOCK INFORMATION GROUP, INC	2	1994	TELEMARKETING SURVEY	150	5,000.00
HANCOCK INFORMATION GROUP, INC	5	1994	TELEMTKG SVC.	150	2,800.00
HANCOCK INFORMATION GROUP, INC	5	1994	TELEMTKG	150	21,600.00
HANCOCK INFORMATION GROUP, INC	5	1994	COMPLETED PH.CALLS	150	4,958.25
			HANCOCK INFORMATION GROUP TOTAL		<u>34,358.25</u>
ERNST & YOUNG	3	1994	PREPARE TESTIMONY	150	6,182.00
ERNST & YOUNG	5	1994	UNIFORM RATES-PROF FEES	150	14,936.00
			ERNEST & YOUNG TOTAL		<u>21,118.00</u>
JADE TECH	4	1994	CONSULTING ON UNIFORM RATES	150	2,940.00
JADE TECH	4	1994	TRANS JADE TECH CG FR 94CA013	150	17,220.00
ORLANDO NORTH HILTON & TOWERS	4	1994	ROOM	150	195.80
ORLANDO NORTH HILTON & TOWERS	4	1994	ROOM	150	217.80
ORLANDO NORTH HILTON & TOWERS	5	1994	D. RIBA 3/20-3/23/94	195	293.70
			JADE TECH TOTAL		<u>20,867.30</u>
RADISSON HOTEL TALLAHASSEE	7	1994	D.GARTZKE	175	4.44
RADISSON HOTEL TALLAHASSEE	7	1994	D.GARTZKE	195	95.70
TGI - JAN ACTUAL CHGS	3	1994	JOURNAL ENTRY FROM G/L 2000	150	255.55
TGI - FEB ACTUAL CHGS	3	1994	RATE CASE STUDY	150	2,919.70
TGI	3	1994	JOURNAL ENTRY FROM G/L 2000	150	3,075.72
TGI - APRIL ACTUAL CHGS	5	1994	SSU RATE CASE ASSISTANCE	150	3,926.43
TGI - MAY ACTUAL CHGS	6	1994	SSU RATE CASE ASSISTANCE	150	3,080.56
TGI - JUNE ACTUAL CHGS	7	1994	SSU RATE HEARINGS	150	5,302.48
			TOPEKA GROUP TOTAL		<u>18,660.58</u>
GUASTELLA ASSOCIATES, INC.	1	1994	UNIFORM RATE INVESTIGATION	152	4,513.50
GUASTELLA ASSOCIATES, INC.	3	1994	PROF SVCS THRU 2/28/94	150	690.00
GUASTELLA ASSOCIATES, INC.	3	1994	PROF SVC THRU 1/31/94	150	4,813.50
GUASTELLA ASSOCIATES, INC.	4	1994	PERIOD ENDING 3/31/94	150	4,169.85
GUASTELLA ASSOCIATES, INC.	11	1994	JOURNAL ENTRY FROM G/L 2000	150	(2,671.78)
			GUASTELLA ASSOCIATES TOTAL		<u>11,515.07</u>
CH2M HILL	2	1994	WITNESS SERV	150	792.07
CH2M HILL	4	1994	UNCLASSIFIED COST	150	239.04
CH2M HILL	5	1994	CH2M HILL #02-081	150	128.27
CH2M HILL	6	1994	EXPERT WITNESS SERV ENG&HYDRO	150	2,103.63
CH2M HILL	6	1994	EXPERT WITNESS SERVICES	150	5,559.29
RADISSON HOTEL TALLAHASSEE	7	1994	P.WALLER	175	0.50
RADISSON HOTEL TALLAHASSEE	7	1994	P.WALLER	195	95.70
			CH2M HILL TOTAL		<u>8,918.50</u>
LANDERS & PARSONS	1	1994	RETAINER & FEE FOR TESTIMONY P	152	5,000.00
LANDERS & PARSONS	4	1994	RATE CASE INVESTIGATION	150	2,485.00
LANDERS & PARSONS	4	1995	PROFESSIONAL SERVICES	150	1,885.00
LANDERS & PARSONS	5	1994	UNIFORM RATE INVESTIGATION	152	445.21
LANDERS & PARSONS	8	1994	WITNESS EXPENSE	150	574.17
			LANDERS & PARSON TOTAL		<u>10,389.38</u>

UNIFORM RATE INVESTIGATION

PROJECT #94RA002

As of January, 1996

APPENDIX DE305 - C
PAGE 3 OF 9

VENDOR	MONTH	YEAR	DESCRIPTION	CEC	AMOUNT
IMAGE MARKETING ASSOCIATES	4	1994	PUBLIC RELATIONS RETAINER 3/94	135	3,296.60
IMAGE MARKETING ASSOCIATES INC	4	1994	PUBLIC RELATIONS RETAINER 3/94	166	1,220.28
THE NEWS-LEADER	4	1994	UNCLASSIFIED COST	166	70.00
			IMAGE MARKETING ASSOCIATES TOTAL		<u>4,586.88</u>
HEATER UTILITIES, INC.	9	1994	UNIFORM RATE CONSULTANT & TEST	150	3,029.09
			HEATER UTILITIES TOTAL		<u>3,029.09</u>
MARK T. STEWART, PG	1	1994	UNIFORM RATE STRUCTURE-TESTIMO	152	850.00
MARK T. STEWART, PG	1	1994	UNIFORM RATE STRUCTURE TESTIMO	152	200.00
MARK T. STEWART, PG	5	1994	TESTIMONY FOR RATE CASE	150	1,482.44
			MARK T. STEWART TOTAL		<u>2,532.44</u>
RADISSON HOTEL TALLAHASSEE	7	1994	J.FORD	175	22.05
RADISSON HOTEL TALLAHASSEE	7	1994	J.FORD	195	117.70
			SUN TRUST TOTAL		<u>139.75</u>
RUTLEDGE, ECENIA, UNDERWOOD	4	1994	PROF SERV THRU 2/28/94	152	3,938.55
RUTLEDGE, ECENIA, UNDERWOOD,	6	1994	PROF SVC 4/1-4/30/94	152	11,911.27
RUTLEDGE, ECENIA, UNDERWOOD,	6	1994	PROF SERV THRU 3/31/94	152	13,429.69
RUTLEDGE, ECENIA, UNDERWOOD,	7	1994	RATE STRUCTURE INVESTIGATION	152	14,583.59
RUTLEDGE, ECENIA, UNDERWOOD,	8	1994	PROFESSIONAL FEES	152	13,700.04
RUTLEDGE, ECENIA, UNDERWOOD,	8	1994	PROF SERV	152	1,136.69
RUTLEDGE, ECENIA, UNDERWOOD,	9	1994	RATE STRUCTURE	152	1,371.65
RUTLEDGE, ECENIA, UNDERWOOD,	11	1994	RATE STRUCTURE INVESTIGATION	152	1,534.29
RUTLEDGE, ECENIA, UNDERWOOD,	11	1994	RATE STRUCTURE INVEST	152	664.98
RUTLEDGE, ECENIA, UNDERWOOD,	12	1994	RATE STRUCTURE INVEST	152	6.20
RUTLEDGE, ECENIA, UNDERWOOD,	2	1995	RATE STRUCTURE INVESTIGATION	152	47.00
RUTLEDGE, ECENIA, UNDERWOOD,	3	1995	RATE STRUCTURE	152	200.00
RUTLEDGE, ECENIA, UNDERWOOD,	3	1995	RATE STRUCTURE APPEAL	152	1,229.30
RUTLEDGE, ECENIA, UNDERWOOD,	3	1995	RATE STRUCTURE INVESTIGATION	152	1,246.25
RUTLEDGE, ECENIA, UNDERWOOD,	4	1995	RATE STRUCTURE APPEAL	152	849.08
RUTLEDGE, ECENIA, UNDERWOOD,	7	1995	RATE STRUCTURE APPEAL	152	1,500.70
RUTLEDGE, ECENIA, UNDERWOOD,	8	1995	HERNANDO RATE STRUCTURE	152	640.00
RUTLEDGE, ECENIA, UNDERWOOD,	10	1995	RATE STRUCTURE APPEAL	152	11,275.25
RUTLEDGE, ECENIA, UNDERWOOD,	10	1995	RATE STRUCTURE APPEAL	152	7,313.50
RUTLEDGE, ECENIA, UNDERWOOD,	11	1995	RATE STRUCTURE APPEAL	152	4,924.32
RUTLEDGE, ECENIA, UNDERWOOD,	11	1995	RATE STRUCTURE APPEAL	152	2,943.90
RUTLEDGE, ECENIA, UNDERWOOD,	12	1995	RATE STRUCTURE APPEAL	152	2,187.50
RUTLEDGE, ECENIA, UNDERWOOD,	1	1996	RATE STRUCTURE APPEAL	152	4,737.20
			RUTLEDGE, ECENIA & UNDERWOOD TOTAL		<u>101,370.95</u>
MESSER VICKERS CAPARELLO MADSI	10	1993	CK# 108791	150	1,511.07
MESSER VICKERS CAPARELLO MADSI	10	1993	JOINT PETITION-STAND ALONE RATES	150	3,137.20
MESSER VICKERS CAPARELLO MADSI	10	1993	INVESTIGATION IN RATE	150	76.20
MESSER VICKERS CAPARELLO MADSI	10	1993	JOINT PETITION-STAND ALONE RATES	150	4,256.27
MESSER VICKERS CAPARELLO MADSI	10	1993	SSU - LEGISLATIVE	152	2,795.00
MESSER VICKERS CAPARELLO MADSI	12	1993	UNCLASSIFIED COST	150	(1,511.07)
MESSER VICKERS CAPARELLO MADSI	12	1993	UNCLASSIFIED COST	150	(2,745.20)
MESSER VICKERS CAPARELLO MADSI	12	1993	SERV THRU 10-31-93	152	887.02
MESSER VICKERS CAPARELLO MADSI	12	1993	SERV THRU 11-30-93	152	541.93
MESSER VICKERS CAPARELLO MADSI	12	1993	SERV THRU 10-31-93	152	199.61

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APPENDIX DR305-C
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VENDOR	MONTH	YEAR	DESCRIPTION	CEC	AMOUNT
MESSER VICKERS CAPARELLO MADSI	12	1993	SERV THRU 10-31-93	152	29.95
MESSER VICKERS CAPARELLO MADSI	4	1994	MESSER VICKERS 224678	150	1,472.76
MESSER VICKERS CAPARELLO MADSI	4	1994	SERV THRU 2/28/94	152	1,250.54
MESSER,VICKERS-INV# 224974	7	1994	MESSER,VICKERS-INV# 224974	152	5,727.90
MESSER, VICKERS, CAPERILLO TOTAL					17,629.18
SUBTOTAL - COUNSEL & WITNESSES					255,115.37
HOLIDAY COACH LINES	5	1994	CHARTER BUS SERVICES	160	4,225.00
CUSTOMER HEARINGS - CHARTER BUS SERVICE					4,225.00
AMERICAN WATER WORKS ASSOCIAT	9	1994	BOOK	190	468.42
BAIE'S PRINTING INC.	4	1994	C.F.S.	135	1,139.50
CENTRAL FLORIDA MAIL SERVICE	4	1994	PRESORT MAILING SVC	185	3,439.94
CENTRAL FLORIDA MAIL SERVICE	4	1994	RATE MAILINGS	185	1,238.38
CENTRAL FLORIDA MAIL SERVICE	4	1994	PRESORT SVC	185	3,199.26
CENTRAL FLORIDA MAIL SERVICE	4	1994	MAIL LABELING, INSERTS	185	426.69
FORMS & SUPPLIES UNLIMITED,INC	3	1994	LABELS	140	419.86
POSTMASTER OF APOPKA	1	1994	POSTAGE	185	2,500.00
POSTMASTER OF APOPKA	1	1994	POSTAGE	185	2,500.00
SIR SPEEDY PRINTING	3	1994	UNIF RATE CUST SVC HEARINGS LE	135	15,030.06
SIR SPEEDY PRINTING	3	1994	HEARING NOTICE	135	3,047.50
SIR SPEEDY PRINTING	4	1994	UNCLASSIFIED COST	135	3,575.91
U.S. POSTMASTER	2	1994	POSTAGE FOR UNIFORM RATES CUST	185	18,000.00
U.S. POSTMASTER	3	1994	POSTAGE FOR UNIF RATE CUST	185	15,000.00
CUSTOMER HEARINGS - CUSTOMER NOTICES					69,985.52
MULTI-MEDIA MARKETING	5	1994	VIDEO TAPES	145	657.20
MASTERCARD	6	1994	B. ARMSTRONG	135	53.83
CUSTOMER HEARINGS - MISCELLANEOUS					711.03
ADD INC PUBLICATIONS	5	1994	AD DISPLAY	166	105.00
CAPE PUBLICATIONS INC.	7	1994	ADVERTISEMENT	166	374.40
CAPE PUBLICATIONS INC.	7	1994	ADVERTISEMENT	166	374.40
CHIPLEY NEWSPAPERS INC.	4	1994	NEW DISPLAY ADS	166	218.00
CITRUS COUNTY CHRONICLE	5	1994	ADVERTISEMENT	166	153.95
CITRUS COUNTY CHRONICLE	5	1994	ADVERTISEMENT	166	130.62
FLORIDA TIMES UNION	4	1994	NEWSPAPER NOTIFICATION	166	1,028.50
FLORIDA TIMES UNION	4	1994	NEWSPAPER NOTIFICATION	166	1,028.50
MERCURY PRINTERS	4	1994	RATE CASE POST CARD OCALA	135	102.82
MERCURY PRINTERS	4	1994	RATE CASE POST CARD OCALA	135	234.26
MERCURY PRINTERS	4	1994	RATE CASE POST CARDS	135	632.82
NAPLES DAILY NEWS	3	1994	NOTICE OF CUST HEARING	166	185.25
NAPLES DAILY NEWS	4	1994	NOTICE OF HEARING	166	142.50
NEWS-JOURNAL CORPORATION	4	1994	CUST HEARING	166	111.00
NEWS-JOURNAL CORPORATION	4	1994	NOTICE OF HEARING	166	99.90
NEWS-JOURNAL CORPORATION	8	1994	AD	166	111.00
NEWS-PRESS	4	1994	NOTICE OF HEARING	166	218.08
NEWS-PRESS	1	1994	UNIFORM RATE INVESTIGATION	166	218.08
OCALA STAR BANNER	4	1994	CUST EDUAC, DISPLAY ADS HEARIN	166	738.10
OCALA STAR BANNER	4	1994	CUST EDUAC, DISPLAY ADS HEARIN	166	193.60

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OCALA STAR BANNER	4	1994	UNIFORM RATE HEARING	166	266.20
PALATKA DAILY NEWS	4	1994	EDUCATIONAL UNIFORM RATE AD	166	342.82
SANFORD HERALD	6	1994	UNIFORM RATES, CONSERVATION AD	166	257.12
SEBRING NEWS-SUN INC.	4	1994	3/06-3/23/94	166	320.25
SEBRING NEWS-SUN INC.	4	1994	DISPLAY AD	166	168.00
SEBRING NEWS-SUN INC.	4	1994	3/06-3/23/94	166	147.00
SENTINEL COMMUNICATIONS	4	1994	DISPLAY ADS	166	4,320.53
THE STUART NEWS	3	1994	DOCKET #930880 WS	166	184.64
THE STUART NEWS	4	1994	UNIFORM RATES HEARING, LEAG AD	166	595.67
THE STUART NEWS	4	1994	UNIFORM RATES HEARING, LEAG AD	166	115.40
THE TAMPA TRIBUNE	3	1994	DISPLAY AD DOCKET #930880-WS	166	608.20
THE TAMPA TRIBUNE	4	1994	CUST. NOTICE	166	63.60
THE TAMPA TRIBUNE	4	1994	CUST NOTICE	166	42.00
THE TAMPA TRIBUNE	4	1994	CUST NOTICE	166	63.60
THE TAMPA TRIBUNE	4	1994	UNCLASSIFIED COST	166	42.00
THE TAMPA TRIBUNE	4	1994	UNCLASSIFIED COST	166	36.40
THE TAMPA TRIBUNE	4	1994	FINAL HEARING NOTICE	166	608.20
VENICE GONDOLIER	4	1994	NOTICE OF HEARING	166	87.00
VENICE GONDOLIER	4	1994	NOTICE CUST HEARING	166	108.76
CUSTOMER HEARINGS - NEWSPAPER NOTICES					14,778.17
McGRIFF, SEIBELS & WILLIAMS	12	1994	\$3 MIL BOND-FPSC	165	15,000.00
NITE-OWL SECURITY CO., INC	4	1994	UNIFORMED SECURITY	250	101.65
CUSTOMER HEARINGS - SECURITY					15,101.65
CUSTOMER HEARINGS TOTAL					104,801.37
ATLANTIC ENVELOPE CO.	4	1994	#10 ENVELOPES	135	1,763.84
ATLANTIC ENVELOPE CO.	4	1994	#10 ENVELOPES	135	951.88
BAIE'S PRINTING INC.	3	1994	ENVELOPE IMPRINTING	135	1,139.50
CAPE PUBLICATIONS INC.	7	1994	ADVERTISEMENT	166	323.30
CENTRAL FLORIDA MAIL SERVICE	3	1994	RATE BROCHURES - MAILER	185	793.58
KJ PRINTING CO.	11	1993	BILL INSERT CARDS	135	898.35
MERCURY PRINTERS	4	1994	RATE CASE POST CARD	135	209.88
MERCURY PRINTERS	4	1994	RATE CASE POST CARD	135	102.82
MERCURY PRINTERS	4	1994	RATE CASE POST CARD	135	234.26
MERCURY PRINTERS	4	1994	RATE CASE POST CARD	135	632.82
OSCEOLA SHOPPER	4	1994	ED AD ON UNIFORM RATE	166	159.50
POSTMASTER OF APOPKA	1	1994	POSTAGE	185	10,000.00
POSTMASTER OF APOPKA	3	1994	UNCLASSIFIED COST	185	10,000.00
PROGRESSIVE COMMUNICATIONS,	4	1994	WTR RATES INSERT	135	8,858.73
PROGRESSIVE COMMUNICATIONS,	4	1994	MAILER HAND APPLY, SORT, & BULK M	185	1,460.85
PROGRESSIVE COMMUNICATIONS,	4	1994	STUFFER	135	7,321.42
THE NEWS-LEADER	4	1994	EDUCATIONAL ADS OF RATE STRUCT	166	82.50
THE NEWS-LEADER	4	1994	EDUCATIONAL ADS OF RATE STRUCT	166	70.00
U.S. POSTMASTER	3	1994	UNIFORM RATE INFO PACKETS	185	1,000.00
U.S. POSTMASTER	3	1994	60,000 BROCHURES-DOCKET #93088	185	5,000.00
U.S. POSTMASTER	4	1994	POSTAGE METER REFILLS	185	5,000.00
CUSTOMER EDUCATION TOTAL					56,003.23
MASTERCARD	4	1994	BRIAN ARMSTRONG	195	957.49
MASTERCARD	11	1994	FORREST LUDSEN	195	460.00
MASTERCARD	10	1994	BRIAN ARMSTRONG	195	350.00

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<u>VENDOR</u>	<u>MONTH</u>	<u>YEAR</u>	<u>DESCRIPTION</u>	<u>CEC</u>	<u>AMOUNT</u>
MASTERCARD	12	1993	BRIAN ARMSTRONG	195	922.00
MASTERCARD	12	1993	FORREST LUDSEN	195	996.27
SOUTH AIR FLIGHT CENTER	1	1994	FLIGHT TO TALLAHASSEE	195	880.00
			TRAVEL - AIR FARE		4,565.76
ARLENE S. GETTELMAN	4	1994	EXP REPORT - MILEAGE	160	31.92
BRIAN P. ARMSTRONG	1	1994	EXP REPORT	160	17.25
BRIAN P. ARMSTRONG	3	1994	EXP REPORT	160	20.05
BRIAN P. ARMSTRONG	5	1994	MISC RATE CASE	160	1.75
BRIAN P. ARMSTRONG	7	1994	EXP REPORT	160	0.50
BRIAN P. ARMSTRONG	9	1994	EXPENSE REPORT	160	13.25
BRIAN P. ARMSTRONG	10	1994	EXPENSE REPORT	160	13.44
DAWN M. ADAMIK	4	1994	EXP REPORT-MILEAGE	160	17.64
DONNA HENRY	3	1994	EXP REPORT	160	12.48
DONNA HENRY	3	1994	EXP REPORT	160	0.19
DONNA HENRY	4	1994	EXP REPORT	160	53.80
DONNA HENRY	4	1994	EXP REPORT	160	76.83
DONNA HENRY	5	1994	EXP REPORT	160	1.25
FORREST L. LUDSEN	5	1994	EXP REPORT	160	34.40
I ROBERTS	6	1994	I ROBERTS EXP REPT INV #10085	160	(310.75)
IDA M. ROBERTS	4	1994	EXP REPORT	160	82.50
IDA M. ROBERTS	6	1994	EXP. REPORT	160	98.30
JUDY KIMBALL	4	1994	EXP REPORT	160	12.25
KAREN L. SHOFTER	7	1994	EXP REPORT	160	24.64
LISA IRVEN	4	1994	EXP REPORT	160	86.04
LISA IRVEN	4	1994	EXP REPORT	160	80.99
MASTERCARD	4	1994	RALPH TERRERO	160	38.75
MASTERCARD	4	1994	KAREN SHOFTER	160	31.30
MASTERCARD	4	1994	L. IRVEN	160	30.91
MASTERCARD	6	1994	RALPH TERRERO	160	14.10
MASTERCARD	4	1994	BRIAN ARMSTRONG	195	76.32
MASTERCARD	2	1994	IDA ROBERTS	160	12.46
MASTERCARD	3	1994	BRIAN ARMSTRONG	160	15.00
MASTERCARD	3	1994	L IRVEN	160	43.77
MASTERCARD	4	1994	J. RAGSDALE	160	5.00
MASTERCARD	4	1994	I. ROBERTS	160	41.25
MASTERCARD	5	1994	B. PHILLIPS	160	26.50
MASTERCARD	5	1994	M. BENCINI	160	22.01
MASTERCARD	12	1993	BRIAN ARMSTRONG	195	39.04
MASTERCARD	10	1994	BRIAN ARMSTRONG	195	39.63
MASTERCARD	12	1993	FORREST LUDSEN	160	42.84
			TRAVEL - CAR		847.60
ANITA GREENE/PETTY CASH CUSTOD	6	1994	PETTY CASH	200	5.25
ANITA GREENE/PETTY CASH CUSTOD	4	1994	PETTY CASH	200	14.82
BRIAN P. ARMSTRONG	3	1994	EXP REPORT	200	50.23
BRIAN P. ARMSTRONG	5	1994	MISC RATE CASE	200	32.19
BRIAN P. ARMSTRONG	5	1994	EXP REPORT	200	6.93
BRIAN P. ARMSTRONG	9	1994	EXPENSE REPORT	200	7.50
DONNA HENRY	1	1994	EXP REPORT	160	4.43
DONNA HENRY	3	1994	EXP REPORT	200	2.07
DONNA HENRY	4	1994	EXP REPORT	200	10.21
DONNA HENRY	4	1994	EXP REPORT	200	12.54
DONNA HENRY	5	1994	EXP REPORT	200	29.52
FORREST L. LUDSEN	5	1994	EXP REPORT	200	27.10

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<u>VENDOR</u>	<u>MONTH</u>	<u>YEAR</u>	<u>DESCRIPTION</u>	<u>CEC</u>	<u>AMOUNT</u>
IDA M. ROBERTS	6	1994	EXP. REPORT	160	310.75
IDA M. ROBERTS	6	1994	I ROBERTS EXP REPT INV #10085	200	310.75
IDA M. ROBERTS	4	1994	EXP REPORT	200	29.06
IDA M. ROBERTS	6	1994	EXP. REPORT	200	136.70
KAREN L. SHOFTER	7	1994	EXP REPORT	200	20.27
LISA IRVEN	4	1994	EXP REPORT	200	8.54
LISA IRVEN	4	1994	EXP REPORT	200	108.40
MASTERCARD	4	1994	BRIAN ARMSTRONG	200	101.82
MASTERCARD	4	1994	BRIAN ARMSTRONG	200	317.09
MASTERCARD	4	1994	DOUG LOVELL	200	318.97
MASTERCARD	4	1994	RALPH TERRERO	200	38.18
MASTERCARD	4	1994	FORREST LUDSEN	200	94.37
MASTERCARD	4	1994	JOE ROBERTS	200	230.12
MASTERCARD	4	1994	KAREN SHOFTER	200	48.82
MASTERCARD	4	1994	L. IRVEN	200	1,357.18
MASTERCARD	6	1994	RALPH TERRERO	200	56.99
MASTERCARD	6	1994	IDA ROBERTS	200	71.40
MASTERCARD	11	1994	FORREST LUDSEN	200	18.50
MASTERCARD	1	1995	M FEIL	200	95.70
MASTERCARD	12	1993	J RAGSDALE	200	31.17
MASTERCARD	1	1994	BRIAN ARMSTRONG	200	31.90
MASTERCARD	1	1994	L. IRVEN	200	20.00
MASTERCARD	3	1994	BRIAN ARMSTRONG	200	40.23
MASTERCARD	3	1994	L IRVEN	200	590.57
MASTERCARD	4	1994	B. PHILLIPS	200	209.88
MASTERCARD	4	1994	J. ROBERTS	200	516.18
MASTERCARD	5	1994	WILLIAM DENNY	200	60.59
MASTERCARD	5	1994	FORREST LUDSEN	200	134.34
MASTERCARD	5	1994	M. BENCINI	200	54.00
MASTERCARD	5	1994	B. PHILLIPS	200	95.02
				200	106.43
				200	406.37
				200	14.31
				200	86.23
				200	23.23
				200	37.18
				200	9.14
				200	47.38
				200	33.18
				200	19.25
				200	9.71
				200	10.00
				200	185.69
					6,648.38
				195	17.00
				160	411.54
				195	98.62
				195	342.50
MASTERCARD	4	1994	L. IRVEN	195	602.18
MASTERCARD	6	1994	IDA ROBERTS	195	165.75
MASTERCARD	12	1993	BRIAN ARMSTRONG	195	41.15
MASTERCARD	3	1994	BRIAN ARMSTRONG	195	805.57
MASTERCARD	4	1994	J. RAGSDALE	195	74.25
MASTERCARD	4	1994	I. ROBERTS	195	176.97
MASTERCARD	5	1994	WILLIAM DENNY	195	192.13

Is this all travel
related?



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VENDOR	MONTH	YEAR	DESCRIPTION	CEC	AMOUNT
MASTERCARD	5	1994	FORREST LUDSEN	195	171.71
MASTERCARD	6	1994	B. ARMSTRONG	195	467.25
MASTERCARD	10	1994	BRIAN ARMSTRONG	195	104.93
MASTERCARD	4	1994	I. ROBERTS	195	(415.26)
RADISSON HOTEL TALLAHASSEE	7	1994	R TERRERO	195	117.70
RADISSON HOTEL TALLAHASSEE	6	1994	B. ARMSTRONG	195	119.90
RADISSON HOTEL TALLAHASSEE	6	1994	B. ARMSTRONG	195	353.10
RADISSON HOTEL TALLAHASSEE	6	1994	D.HENRY	195	353.10
RADISSON HOTEL TALLAHASSEE	7	1994	S VIERIMA	195	353.10
RADISSON HOTEL TALLAHASSEE	7	1994	D. DENNY	195	353.10
TRAVEL - HOTEL					4,906.29
CELLUARONE	5	1994	CELLUARONE #20844163	175	413.62
DONNA HENRY	6	1994	TRAVEL EXPENSE	175	14.51
KAREN L. SHOFER	7	1994	EXP REPORT	175	1.00
MASTERCARD	1	1995	M FEIL	175	3.49
RADISSON HOTEL TALLAHASSEE	6	1994	D.HENRY	175	3.66
RADISSON HOTEL TALLAHASSEE	6	1994	B. ARMSTRONG	175	1.00
RADISSON HOTEL TALLAHASSEE	7	1994	D. DENNY	175	6.95
RADISSON HOTEL TALLAHASSEE	7	1994	R TERRERO	175	2.00
TRAVEL - TELEPHONE					446.23
TRAVEL - TOTAL					17,414.26
MIRACLE COPY & PRINTING CENTER	4	1994	COLOR COPIES	135	79.64
MIRACLE COPY & PRINTING CENTER	6	1994	COLOR COPIES	135	22.26
MIRACLE COPY & PRINTING CENTER	6	1994	11X17 COLOR COPIES	135	243.38
O'DONNELL CORPORATION	7	1994	TEST PRINTS & COLOR PRINTS	135	1,956.76
ROSS-EHLERT PHOTO LABS OF FLOR	6	1994	PRINTING SERVICES	135	2,081.84
TRIANGLE REPROGRAPHICS INC.	4	1994	STANDARD NEG. FILM	135	641.30
TRIANGLE REPROGRAPHICS INC.	5	1994	B/J PRINT UP, REDUCE, FILM MAT	135	338.14
TRIANGLE REPROGRAPHICS INC.	5	1994	DRY MOUNT, BUBBLE JET, LASER C	135	206.17
MAPS TOTAL					5,569.49
KELLY SERVICES INC.	4	1994	TEMP	245	876.00
KELLY SERVICES INC.	4	1994	TEMP EMPLOYMENT	245	438.00
KELLY SERVICES INC.	5	1994	TEMP HELP	245	416.10
KELLY SERVICES INC.	5	1994	KELLY TEMP #D.M.ADAMIK	245	2,190.00
ROMAC PROF. TEMPORARIES-ORLAN	4	1994	C. MANERA	245	307.20
ROMAC PROF. TEMPORARIES-ORLAN	4	1994	C. MANERA	245	102.40
ROMAC PROF. TEMPORARIES-ORLAN	5	1994	L SWETT	245	87.00
TEMPORARY SERVICES TOTAL					4,416.70
EPPERS REPORTING SERVICE, INC.	5	1994	TRANSCRIPT OF HEARINGS	250	286.50
JANE FAUROT	4	1994	DEPOSITIONS	250	196.00
JOY HAYES COURT REPORTING	4	1994	RECORD DEPOSITION	250	1,129.25
JOY HAYES COURT REPORTING	5	1994	DEPOSITION OF IDA ROBERTS	250	380.00
W. PAUL RAYBORN & ASSOCIATES	3	1994	DEPOSITION - F. LUDSEN	152	86.00
COURT REPORTING TOTAL					2,077.75
HOLIDAY INN STUART - DOWNTOWN	8	1994	BANQUIT/MEETING	200	314.78

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VENDOR	MONTH	YEAR	DESCRIPTION	CEC	AMOUNT
HOLIDAY INN STUART - DOWNTOWN	8	1994	BANQUIT/MEETING	250	200.00
BAIE'S PRINTING INC.	4	1994	ENVELOPES	135	155.03
MERCURY PRINTERS	5	1994	INVITATION POSTCARDS	135	904.18
OPEN HOUSE TOTAL					1,573.99
ANITA GREENE/PETTY CASH CUSTOD	3	1994	PETTY CASH	140	23.46
ANITA GREENE/PETTY CASH CUSTOD	4	1994	PETTY CASH	250	65.37
A.S.A.P. QUICK-PRINT OF APOKA	6	1994	COLOR COPIES	135	86.13
ATLANTIC ENVELOPE CO.	2	1994	#10 ENVELOPES	135	2,133.57
BAIE'S PRINTING INC.	5	1994	UNCLASSIFIED COST	135	159.00
DONNA HENRY	4	1994	EXP REPORT	140	3.59
DONNA HENRY	4	1994	EXP REPORT	140	2.65
FORMS & SUPPLIES UNLIMITED, INC	1	1994	LABELS	140	210.23
FORMS & SUPPLIES UNLIMITED, INC	2	1994	3 ACROSS LABELS	140	251.94
FORMS & SUPPLIES UNLIMITED, INC	7	1994	LABELS	140	210.71
IDA M. ROBERTS	6	1994	EXP. REPORT	250	2.28
IDA M. ROBERTS	4	1994	EXP REPORT	140	9.61
MARIAN MAGADDINO/PETTY CASH	4	1994	PETTY CASH	140	32.50
MASTERCARD	6	1994	B. ARMSTRONG	160	40.66
MIRACLE COPY & PRINTING CENTER	6	1994	MAPS	135	46.38
OFFICE SUPPLIES TOTAL					3,278.08
FEDERAL EXPRESS	5	1994	INV #5-148-88102	185	14.25
FEDERAL EXPRESS	5	1994	INV #5-190-15774	185	10.10
FEDERAL EXPRESS	5	1994	INV #5-198-43658	185	10.10
FEDERAL EXPRESS	5	1994	INV #5-143-70204	185	180.90
FEDERAL EXPRESS	5	1994	INV #5-148-88102	185	87.50
FEDERAL EXPRESS	5	1994	INV #5-174-47082	185	41.80
FEDERAL EXPRESS	5	1994	INV #5-163-99774	185	62.04
FEDERAL EXPRESS	5	1994	INV #5-190-15774	185	10.10
FEDERAL EXPRESS	5	1994	INV #5-185-11987	185	68.40
FEDERAL EXPRESS	5	1994	INV #5-208-82613	185	208.64
FEDERAL EXPRESS	5	1994	INV #5-203-52458	185	210.70
FEDERAL EXPRESS	5	1994	INV #5-198-43658	185	80.80
FEDERAL EXPRESS	5	1994	INV #5-213-84028	185	10.10
FEDERAL EXPRESS	5	1994	INV #5-174-47082	185	10.10
FEDERAL EXPRESS TOTAL					1,005.53
ANITA GREENE/PETTY CASH CUSTOD	12	1993	PETTY CASH	250	54.00
MARTIN COUNTY PROPERTY APPRAIS	11	1993	FEE FOR AVERAGE PROP VALUES	250	75.00
MISCELLANEOUS TOTAL					129.00

SUBTOTAL - OTHER FILING COSTS	196,269.40
-------------------------------	------------

TOTAL COMPANY	\$ 451,384.77
---------------	---------------

**HOLIDAY COACH LINES
OF ORLANDO, INC.****INVOICE**

1-363-9500 • 1-800-358-6264 • FAX 407-352-8006

7061 GRAND NATIONAL DRIVE
SUITE 120 ORLANDO, FLORIDA 32819TO: SOUTHERN STATES UTILITIES
1000 COLOR PL.
APOPKA, FL. 32703

DATE: MAY 6, 1994

DATE	FOR: CHARTER BUS SERVICES	# OF BUSES	UNIT PRICE	TOTAL
03/11	MANNVILLE/JACKSONVILLE	1	525	
	SATSUMA/JACKSONVILLE	1	525	
03/15	SEBRING/FT. MYERS	1	600	
03/24	LEESBURG/OCALA CANCEL ON SITE	1	100	
	SALT SPRINGS/OCALA	1	525	
	MARION COUNTY/OCALA	1	450	
04/12	PORT RICHEY/ARMY NTL GUARD-SPRING HILL RD.	1	525	
	ZEPHRY HILLS/ARMY NTL GUARD	1	525	
04/13	NEW SMYRNA/DELTONA CIVIC CENTER	1	450	
	BALANCE DUE THIS INVOICE			4,225.00

RECEIVED

MAY 09 1994

SSU SERVICES

ACCOUNTS PAYABLE

A 1.5% MONTHLY SERVICE CHARGE TO BE ADDED TO PAST
DUE BALANCE \$

DUE WHEN RECEIVED

Thank You

Lett 1003

tainment Park Mall

She said activities such as fun-sitting, Karaoke, balloon races, coloring contests and painting will be available all night.

Crenier said Family Fun Night began in February and will continue throughout the rest of the year.

The next Family Fun Night will be April 1 from 5 p.m. to 9 p.m.

Family Fun Night is sponsored by the Orange Park Mall, Rooster Country 107, Aladdin's Castle and the Child Care Resource Center.

TEL No. 904 269 6952

Apr 11 1994 14:56 No. 013 P. 01



A piece of art

Ashley Hazzy gets his face painted for free at the Orange Park Mall during Family Fun Night. The next Family Fun Night will be April 1.

Wednesday, March 9, 1994, CLAY TODAY

NETTLES Clay Hill's Meat & Grocery Store
CH 210-291-0882
Mon-Wed: 11:00-8:00 PM, Sat: 10:00-7:00 PM, Sun: 10:00-6:00 PM

COUNTRY MEAT SHOP

NETTLES FAMILY FREEZER ORDER

(2) Chuck Rail Brisket, 3 lbs.	
(2) Shoulder Rail Brisket, 3 lbs.	
(6) Lbs. Ground Beef or Pork	
(2) 4 Oz. Pork Chops	\$8.99
(4) Whole Fryers	Whole Order
(2) 4 Oz. Cuts & Steaks	\$45
(3) Lbs. Short Ribs	Half Order
(2) Lbs. Bacon	
(2) Lbs. Sausage	

PAUL'S STEAK SPECIAL

(4) 1 Lb. Boneless Brisket	
(4) 12 oz. T-Bone	
(6) 8 Oz. Demonition	\$69.99
(8) 8 Oz. Fast Mignon	
(16) 4 Oz. Pepper Steak	

Box 10 to 12 doz. oysters \$16.99 b.
Box of 10, 4 oz. pork chops \$6.00 b.
Country Style Ribs \$1.89 b.
Fresh Link Sausage (made in market) \$1.99 b.
R.C. Cows, 2 lbs \$5.59 b.
Bunch & Butch Light Beef \$10.99 c.
Grouper & Snapper \$4.00 b.
Peach,

FREEZER ORDER READY TO GO!

We also carry bread, frozen vegetables, cream style corn and other grocery items.

Only The Finest Meats

Support equitable rates and environmental protection

Keeping the uniform rate structure, which benefits all SSU customers, is up to you. The Florida Public Service Commission approved a "uniform rate structure" which will reduce rate shock to customers brought on by capital expenditures to meet state-wide and federal environmental compliance laws.

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Fort Myers	Mar. 15	10:00 am	Harborside Convention Ctr. 1320 Hendry St.
Stuart	Mar. 16	9:30 am	Martin County Admin. Ctr. 2401 S.E. Monterey Road
Temple Terrace	Mar. 23	10:30 am	Temple Terr. Golf & Ctry. Club Ballroom, 200 Inverness Ave.
Ocala	Mar. 24	6:00 pm	Ocala City Auditorium 836 N.E. Sanchez Ave.
Sunny Hills	Apr. 4	10:00 am	Sunny Hills Community Ctr. Harbour Place
Homosassa Springs	Apr. 11	9:30 am	Homosassa Springs Lion's Club 3705 S. Indiana Terrace
Spring Hill	Apr. 12	9:30 am	Army National Guard 16385 Spring Hill Dr., Bklyville
Deltona	Apr. 13	9:30 am	Deltona Civic Assoc. Comm. Ctr., 980 Lakeshore Dr.
Orlando	Apr. 13	6:00 pm	Stouffer Orlando Resort Conv. Ctr., 6677 Sea Harbor Dr.



Water for Florida's Future

To
DAWN
ADAMIK

John K. Woods/Staff

chocolate chip cookies while talking in
the Family Fun Night Friday night.
a pepperoni pizza at the mall's food

Proof of Publication

from the
CITRUS COUNTY CHRONICLE
Crystal River, Citrus County, Florida

PUBLISHED DAILY

STATE OF FLORIDA
COUNTY OF CITRUS

Before the undersigned authority personally appeared Gerard Mulligan who on oath says that he is Publisher of the Citrus County Chronicle, a newspaper published daily at Crystal River, in Citrus County, Florida, that the attached copy of advertisement being a public notice in the matter of the _____

Uniform Water Rates

Court, was published in said newspaper in the issues of _____

April 1, 1994

Affiant further says that the Citrus County Chronicle is a newspaper published at Crystal River in said Citrus County, Florida, and that the said newspaper has heretofore been continuously published in Citrus County, Florida, each week and has been entered as second class mail matter at the post office in Inverness in said Citrus County, Florida, for a period of one year next preceeding the first publication of the attached copy of advertisement; and affiant further says that he/she neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

The foregoing instrument was acknowledged before me this 1st day of

April 19 94

by Gerard Mulligan

who is personally known to me and who did take an oath.

Jeanette A. Schmidt
Notary Public

Uniform water rates benefit the environment



Florida's potable water supply is unique. The majority of it comes from one source: a series of interconnected underground aquifers. Basically, we're all using the same water.

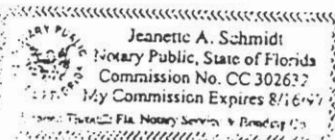
With 127 water and wastewater systems throughout Florida with uniform rates, SSU is very aware of the unique nature of this uniform water supply. The environmental improvements we make and the environmental awareness we urge upon our customers in one area have a positive impact on

wastewater rate systems make rates, the cost spread across Likewise, uniform rates shock and kee

The environmental water is no longer important for only enhance

8 UME7 8-8-77

For more rates, Depar



Proof Of Publication

from the
CITRUS COUNTY CHRONICLE
Crystal River, Citrus County, Florida

PUBLISHED DAILY

STATE OF FLORIDA
COUNTY OF CITRUS

I, the undersigned authority personally appeared Bradley R. Frazier who on oath says that his office is the Citrus County Chronicle, a newspaper published daily at Crystal River, in Citrus County, Florida, that the attached copy of advertisement being a public notice in the matter of the Uniform Rate Structure

was published in said newspaper in the issues of April 8, 1994

and further says that the Citrus County Chronicle newspaper published at Crystal River in said Citrus County, Florida, and that the said newspaper has heretofore been continuously published in Citrus County, Florida, each week and has been entered second class mail matter at the post office in business in said Citrus County, Florida, for a period one year next preceding the first publication of attached copy of advertisement; and affiant further says that he/she neither paid nor promised person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

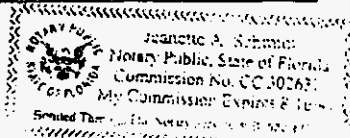
Bradley R. Frazier

foregoing instrument was acknowledged before me this 8th day of April 19 94

Bradley R. Frazier

is personally known to me and who did take an

Jeannette A. Schmitt
Notary Public



Support equitable rates and environmental protection

Keeping the uniform rate structure, which benefits all SSU customers, is up to you. The Florida Public Service Commission approved a "uniform rate structure" which will reduce rate shock to customers brought on by capital expenditures to meet state-wide and federal environmental compliance laws.

Customers served by the vast majority of SSU's facilities have received an immediate financial benefit under the uniform rate structure in the form of a rate decrease, or much lower rates than they would have to pay under other rate structures.

If customers do not vocalize their support of uniform rates, the FPSC may change SSU's uniform rate structure — this change may cause rates for customers of most systems to increase. We are asking you, our customers, to attend one of the following hearings and voice your support for uniform rates:

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Spring Hill	Apr. 12 9:30 am	Army National Guard 16386 Spring Hill Dr., Brkville.
Deltona	Apr. 13 9:30 am	Deltona Civic Assoc. Comm. Ctr., 980 Lakeshore Dr.
Orlando	Apr. 13 6:00 pm	Stouffer Orlando Resort Conv. Ctr., 6677 Sea Harbor Dr.



Water for Florida's Future

F-CRN-868-0408

Approved By: _____ Manual Ck # _____ Date: _____

Type: _____

Vendor #: 15055 Vendor Name: Palatka Daily NewsInv Date: 3/31/94 Inv # 3010 Inv \$ 342.82Due Date: 4/14/94 Discount _____ Terms _____Month/Yr: 4/94 Purchase Order #: 34411Description: Educational Uniform rate ad.

Units: _____ Job Code: _____

Account Number	Project Number	Dollar Amt
----------------	----------------	------------

Plt. Resp Ctr. UC Acct. SAcct. CBC		
------------------------------------	--	--

00001.60599.R/L/0000.166	94PA002	342.82
--------------------------	---------	--------

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Voucher Prepared By: MD

Palatka Daily News

1825 St. Johns Avenue P.O. Box 777
Palatka, Florida 32176-0777

ADVERTISING INVOICE



A New York Times Company

3 INVOICE NO.	4 PAGE	5 BILLING DATE	6 BILLING PERIOD
	1	5/20/84	5/20/84 - 5/20/84

2 BILLED ACCOUNT
SOUTHERN STATES UTILITIES INC. 100 COLON PLACE APOLKA, FL 32107-1000

7 BILLED ACCOUNT NO.	8 ADVERTISER/CLIENT NO.
301	

9 NAME OF ADVERTISER/CLIENT

FOR INVOICE INFORMATION CALL (904) 320-2701

DATE	11 REFERENCE NUMBER	12 CHARGE OR CREDITS DESCRIPTION/PRODUCT CODE	15 SALES DIMENSIONS	16 BILLED UNITS	18 RATE	19 GROSS AMOUNT	20 NET AMOUNT
7/24	PC 201	ADVERTISING DISPLAY	5.50	15.0	11.24		
7/24	PC 201	UNIFORMS	7.00	1.0	11.24		
7/24	PC 201	ADVERTISING DISPLAY	7.00	1.0	11.24		
7/24	PC 201	UNIFORMS	7.00	1.0	11.24		

RECEIVED

APR 11 1984

ADVERTISING
SALES

AGING	25 TOTAL AMOUNT DUE	21 CURRENT GROSS AMOUNT	22 CURRENT NET AMOUNT
30 DAYS			
60 DAYS			
90 DAYS			

THIS IS YOUR COPY TO RETURN WITH PAYMENT.

DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

OTHER CHARGES/CREDIT LEGEND

26 BILLED ACCOUNT NO.	27 BILLED ACCOUNT NAME	AMOUNT DUE
301	SOUTHERN STATES UTIL	342.82

28 REMIT TO
P.O. BOX 23401 TAMPA, FL 33623-0401

Palatka Daily News

1825 St. Johns Avenue P.O. Box 777
Palatka, Florida 32176-0777SEE REVERSE SIDE
FOR IMPORTANT INFORMATION

Uniform water rates benefit the environment



Florida's potable water supply is unique. The majority of it comes from one source: a series of interconnected underground aquifers. Basically, we're all using the same water.

With 127 water and wastewater systems throughout Florida with uniform rates, SSU is very aware of the unique nature of this uniform water supply. The environmental improvements we make and the environmental awareness we urge upon our customers in one area have a positive impact on all other areas.

That's why uniform water and



wastewater rates throughout SSU's widespread system make such good sense. With uniform rates, the costs of environmental protection are spread across a much larger customer base. Likewise, uniform rates help minimize rate shock and keep rates in an affordable range.

The environmental protection of Florida's water is no longer a local issue — it's too important for that. Uniform water rates will only enhance those environmental efforts.

For more information on uniform water rates, call SSU's Communications Department at (800) 432-4501.

[Signature]
Sworn to and subscribed before me this MARCH 11, 1994 by Joyce L. Linton, Business Office Manager of the Palatka Daily News, a Florida corporation, on behalf of the corporation.

[Signature]
Judy C. Bailey
Judy C. Bailey, Notary Public
NOTARY PUBLIC STATE OF FLORIDA
MY COMMISSION EXP. MAY 3, 1995
BONDED THRU GENERAL INS. UND.

NOTARY SEAL
SEAL OF OFFICE:

☐ Personally known to me, or
☐ Produced identification:

RECEIVED

☒ Did take an oath

MAR 11 1994

ACCOUNTS PAID

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Deltona	Apr. 13 9:30 am	Deltona Civic Assoc. Comm. Ctr., 980 Lakeshore Dr.
Orlando	Apr. 13 6:00 pm	Stouffer Orlando Resort Conv. Ctr., 6677 Sea Harbor Dr.

MEDICARE MEDICAID



Hwy. 19 S. St. Johns Ave.

as:

shall appear before
for the State of
that the Palatka Daily
paper of general
in the English Language
City of Palatka, in
; and that the attached
ation and/or

HEARINGS

newspaper ONE time(s),
made on the following

has been continuously
newspaper, and has been
as mail matter at the
City of Palatka, Putnam
for a period of more
preceding the date of the
the above described
ation and/or

before me this MARCH
16, Business Office
Daily News, a Florida
of the corporation.

Judy C. Bailey
Judy C. Bailey, Notary Public

NOTARY SEAL
SEAL OF OFFICE:

NOTARY PUBLIC STATE OF FLORIDA
COMMISSION EXP. MAY 3, 1995
BORN [blank] GENERAL INS. UND.

☒ Personally known to me, or
☐ Produced identification:

RECEIVED

☒ Did take an oath

MAR 11 1994

NOTARY PUBLIC
AGENCY [blank]



The Stuart News The Port St. Lucie News
Jupiter Courier

P O BOX 9009
STUART, FLORIDA 34995-9009
407-287-1550

SOUTHERN STATES UTILITIES
ATTN DONNA HENRY
1000 COLOR PLACE
APOTKA, FL 32703

ADVERTISING STATEMENT

PAGE 1

7 ACCOUNT NO

3 DOCUMENT NO

7419

4 BILLING DATE

5 BILLING PERIOD

3/31/94

3

8 ADVERTISER/CLIENT NO

9 ADVERTISER ELEMENT NAME

6 TERMS NET EOM A SERVICE CHARGE OF 1% PER
MONTH WILL BE ADDED TO PAST DUE ACCOUNTS

11	12	13	14	15	16	17	18	20	
REFERENCE NO.	CHARGES/CREDITS	DESCRIPTION	PRODUCT CODE	DIMENSIONS	TIMES	BILLED UNITS	UOM	RATE	AMOUNT
BALANCE FORWARD									184.64
94	STN 4447310 00	UNIFORM	NEWS	3X5.5	1	16.50	IN	19.53	322.25
94	STN 4447320 00	SUPPORT	NEWS	2X7.0	1	14.00	IN	19.53	273.42
94	STN 4447710 00	HEARING	NEWS	2X5.0	1	10.00	IN	11.54	115.40
94	FINANCE CHARGES								2.77

YOUR ACCOUNT IS 30 DAYS PAST DUE.
IF THIS IS PAID PLEASE DISREGARD.

RECEIVED

APR 26 1994

711.07

30 DAYS 187.41

60 DAYS .00

90 DAYS .00

TOTAL AMOUNT DUE \$ 898.48

21	22	23	24	25	26	27	28	29
TYPE	PRODUCT	EFFECT DATE	END DATE	COMMITMENT	UOM	MONTH TO DATE	CONTRACT TO DATE	

Southern States Utilities

RECEIVING REPORT

R/R 43285

PURCHASE ORDER NUMBER:

PLANT NAME:

SUPPLIER:

PLANT NUMBER:

[illegible]

PURPOSE & NECESSITY

RECEIVED BY

DATE _____

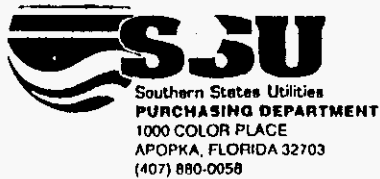
CHECKED BY

DATE _____

W/O#:

G. L. #:

WHITE - FIELD / YELLOW - ACCOUNTS PAYABLE / PINK - PURCHASING



Purchase Order: 34624	Print Number: 1
Date: 3/18/1994	Project: RA
Requisitioner:	Task:
Confirmed to:	
Description: 880. 081562 LISA IRVEN	

PURCHASE ORDER

Payment Terms: NET PAYABLE IN 30 DAYS
FOB: OUR PLANT
Ship via: ALREADY RCVD
Freight Terms: FREIGHT NOT APPLICABLE

Vendor:

CENTRAL FLORIDA MAIL SERVICE
3425 LAKE CENTER DRIVE
MOUNT DORA, FL 32757

Ship to:

SOUTHERN STATES UTILITIES, INC
1000 COLOR PLACE
APOPKA, FL 32703

Bill to:

SOUTHERN STATES UTILITIES, INC
1000 Color Place
Apopka, FL 32703

Line #	Item Code	Description	Due Date	Quantity	UOM	Unit Cost	Extended Cost
1	995-NAL-0001	<p>CONFIRMING PURCHASE ORDER, PREVIOUSLY ORDERED.</p> <p>PRESORT MAILING SERVICES - INV. 04885</p> <p>NOTE: UNIFORM RATE BROCHURES</p> <p>Acct Code: 001.00001.603.99.1861.0000.185</p>	2/14/1994	1.00	LOT	193.50	193.50

RECEIVED
MAR 22 1994
SSU SERVICES
ACCOUNTS PAYABLE

IMPORTANT: THIS ORDER IS SUBJECT TO THE TERMS AND CONDITIONS PRINTED ON THE REVERSE SIDE.

ACCOUNTS PAYABLE

Total	\$ 193.50
AUTHORIZED SIGNATURE	
JOHN P. ALTON	

APPENDIX DR305-1
PAGE 128 OF 846
(2)

SU

a-company correspondence

RECEIVED

MAR 04 1994

SSU SERVICES
ACCOUNTS PAYABLE

MEMORANDUM

To: Accounts Payable
From: Karla Olson Teasley *KOT*
Date: March 4, 1994
Re: Check Request - Permit No. 91

By this memorandum, I am requesting a check in the amount of \$10,000 payable to the Postmaster. This should be charged to GL #001.00001.605.99.1861.0000.185, Project No. 94RA002 to cover postage for Permit No. 91 related to the second direct mail piece for the uniform rate structure investigation. Please give the check to Steve Gallis when prepared.

If you have any questions please contact Lisa Irven at ext. 130. Thank you for your assistance.

dlh/94M24

cc: Lisa Irven
Steve Gallis



Progressive Communications, Inc.

1676 E. Semoran Blvd. Apopka, Florida 32703 (407) 880-0111 (800) 327-4797

S
O
L
D
T
O

SOUTHERN STATES UTILITIES
1888 COLOR PLACE
APOPKA, FL
32703

INVOICE NUMBER 38819

CUSTOMER NUMBER ~~8887777~~ 100527

DATE	PURCHASE ORDER NO.	SALESMAN	TERMS	
1/27/94	Lisa Irvin	Elis Nilsson	NET 30 DAYS	
QUANTITY	ITEM NO.	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
10000		WATER RATES INSERT		\$ 8357.29
RECEIVED				
APR 08 1994				
SSU SERVICES PAYABLE				
Overs Charges				8357.29
Customer Charges				0.00
Subtotal				8357.29
Sales Tax				501.44
Freight				0.00
* * TOTAL AMOUNT DUE * *				8858.73
RECEIVED				
JAN 31 1994				
ACCOUNTS PAYABLE				
Remit Payment To:				
Commercial Billing Service				
P.O. Box 2201				
Decatur, AL 35602				



Progressive Communications, Inc.

1676 E. Semoran Blvd. Apopka, Florida 32703 (407) 880-0111 (800) 327-4797

S SOUTHERN STATES LTD. CO.
 O 1001 COLOR PLACE
 D APOPKA, FL
 T 32703
 O

INVOICE NUMBER 00000

CUSTOMER NUMBER XXXXXX 100527

DATE	PURCHASE ORDER NO.	SALESMAN	TERMS	
7/20/94	Lisa Irven	EMIS	NET 30 DAYS	
QUANTITY	ITEM NO.	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
000		YOU DECIDE YOUR RATES - STUFFER		8807.00

				8807.00
Overse Charges				0.00
Customer Charges				0.00

				8807.00
Subtotal				8807.00
Sales Tax				114.32
Freight				0.00

TOTAL AMOUNT DUE				9321.42

				9321.42

RECEIVED

APR 08 1994

SSU SERVICES

PAYABLE

RECEIVED

MAR 02 1994

SSU SERVICES

ACCOUNTS PAYABLE

Remit Payment To:

Commercial Billing Service

P.O. Box 2201

Decatur, AL 35602

RECEIVED

APR 08 1994

SSU SERVICES

PAYABLE

TOTAL AMOUNT DUE

RECEIVED

MAR 02 1994

SSU SERVICES
ACCOUNTS PAYABLE

Remit Payment To:
 Commercial Billing Service
 P.O. Box 2201
 Decatur, AL 35602

CARDIOLOGY



CLERMONT MEDICAL
CENTER, P.A.

Stephen M. Asmann, M.D. Mark W. Tidwell, M.D.
John A. Crofford, M.D.

Specializing in
adult and pediatric medicine
including:

- Comprehensive Medical Exams
- Well Baby Exams and Immunizations
- Cardiovascular Stress Testing
- Sigmoidoscopy

We accept:

- Medicare • Met-Life
- Health Advantage
- Lake County School Board

Evening Hours Available

Hours:

Mon. thru Fri. Saturday
9:00 a.m. to 7:30 p.m. 9:00 a.m. to 11:30 a.m.

394-4035

1135 Lake Ave.
Clermont, FL

SEE
IN
THE
NEWS
LEADER

SINGLE OR LOW INCOME FAMILIES
Hours:
Mon. - Fri. 6 a.m. - 7: p.m. • Sat. 7 a.m. - 6 p.m.

CALL TODAY! **394-4800**

In Clermont - Off Highway 50

HRS License C # 130

Uniform water rates benefit the environment



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For more information on uniform water rates, call SSU's Communications Department at (800) 432-4501.

TYPE: VMSC

MANUAL CK #

CK DATE

PAGE 210 OF 846

VENDOR #:

20141

VENDOR NAME:

US FUSMASTER

OR ONE TIME VENDOR:

ADDRESS:

CITY:

STATE:

ZIP

TELEPHONE #

INVOICE DATE: 3-4-94

INVOICE #

3-4-94

INVOICE AMT:

\$36040.00DUE DATE: 3-4-94

DISCOUNT \$

OR TERMS CODE:

MONTH/YEAR:

3/94

DESCRIPTION:

Postage Meter Refill

ACCOUNT NUMBER

PLT.RESCTR.UC.ACCT.SUBACCT.CEC

PROJECT #/TASK

AMOUNT

90001.565.99.6758.0000.185Routine Meter Refill35000.0090001.605.99.6758.0000.18594RA002Uniform Rate InfoPackets - Customer Request1000.0090001.650.99.6758.0000.185Cover Returned Postage DueConsumption Kits40.00

Memorandum

March 16, 1994

TO: Accounts Payable

FR: Lisa Irven Approval: KOT

V# 20141

RE: Check Request - Permit No. 91

By this memorandum, I am requesting a check in the amount of \$5,000 payable to the Apopka Postmaster. This should be charged to GL #~~90001.605.99.6758.0000.185~~ to cover postage for Permit No. 91 to mail 60,000 brochures to customers. Please give the check to Steve Gallis when prepared.

GL# 00001.605.99.1861.0000.
185

cc: Steve Gallis

Project # 94RA002

Docket # 930880-WS

Need check by 9:00pm 3/16/94.

MDawsey

RECEIVED

MAR 16 1994

SSU SERVICES
ACCOUNTS PAYABLE

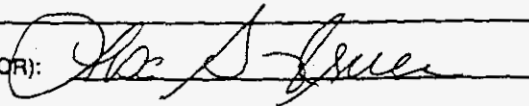
REPORT OF INCORRECT CHARGES

ACCOUNT # INCORRECTLY CHARGED: 90001.605.99.6758.0000.175 CR
CORRECT ACCOUNT # TO CHARGE: 00001.605.99.1861.0000.175 94RA002 dl
PLANT/RESP. # INCORRECTLY CHARGED: _____
CORRECT PLANT/RESP # TO CHARGE: _____
AMOUNT OF CHARGE \$\$\$\$ \$413.62
MONTH OF CHARGE: April

EXPLANATION (PLEASE ATTACH COPIES OF SUPPORT DOCUMENTATION):

Cellular one monthly billing of \$566.20 was broken down by deferred rate case and expense. The phone was utilized extensively during open houses, hearings and presentations - please see break-down attached.

SIGNATURE (ORIGINATOR):



DATE:

5/31/94

SIGNATURE (RECEIVER):

DATE:

NOTE 1: IF YOU ARE UNABLE TO DETERMINE WHICH COST CENTER SHOULD BE CHARGED, PLEASE CONTACT THE BUDGET DEPARTMENT FOR ASSISTANCE.

NOTE 2: AFTER THIS FORM HAS BEEN COMPLETED AND RETURNED TO THE BUDGET DEPARTMENT, AN ADJUSTING JOURNAL ENTRY WILL BE WRITTEN AND FORWARDED TO THE ACCOUNTING DEPARTMENT. THE CHANGE WILL BE REFLECTED IN THE FOLLOWING MONTH AND MAY RESULT IN A NEGATIVE AMOUNT.

NOTE 3: IF SUPPORT DOCUMENTATION IS NOT AVAILABLE PLEASE LIST THE VENDOR, INVOICE NUMBER AND THE AMOUNT OF THE CHARGE(S). THIS CAN BE FOUND THROUGH S2K OR USE THE DIRECTORY TO REFER YOU TO A DEPARTMENT THAT CAN BE OF ASSISTANCE.

NOTE 4: ALL ENTRIES FOR ANY SINGLE ACCOUNT MUST BE \$50.00 OR MORE FOR A JOURNAL ENTRY TO BE PREPARED.





Southern States Utilities • 1000 Color Place • Apopka, FL 32703 • 407/880-0100 • 800/432-4501

DATE: 4-20-94TO: IDA ROBERTSACCT: 407-256-4617

FROM: Kristy Kahanek - A/P

SUBJECT: CellularOne monthly billing.

Attached is a copy of charges for the current month. Please review and sign below for approval. To avoid possible late fees, please return to the Accounts Payable department as soon as possible. Thank you.

APPROVAL: 

CODING: _____

\$ 413.62

200001.605.99.1861.0000.0000.175

\$ 152.68-90001.605.99.6758.0000.175

The split was based on travel dates

Accounts Payable Voucher

Approved by: [Signature] Manual Check #: _____ Date: _____

Type: _____

Vendor #: 13391Vendor Name: Mercury PrintersInv Date: 3-31-94Inv #: 43119 Inv \$: 90418Due Date: 5-12-94

Discount: _____ Terms: _____

Month/Yr: 5-94Purchase Order #: B941054Description: Invitation Postcards

Units: _____

Job Code: _____

Account NumberProject NumberDollar Amount

Plt.ResCtr.UC.Acct.SubAcct.CBC

00001.605.99.1861.0000.13594RADD90418Voucher Prepared by: [Signature]

INVOICE

MERCURY

310 Virginia Drive
Orlando, FL 32803
(407) 894-5963
407) 897-3681

RECEIVED

CUSTOMER ID: SOUTSU APR 05 1994

ACCOUNT PAYABLE

S
O
U
T
H

SOUTHERN STATES UTILITIES
ATTN: ACCOUNTS PAYABLE
1000 COLOR PLACE
APOPKA, FL 32703

S
H
I
P
T
O

SHIP VIA: Our Truck
DELIVERY:
SHIP DATE:
DUE DATE:
TERMS: Net 10 Days

YOUR ORDER NO.: D HENRY
OUR ORDER NO.: 34411 01
ORDER DATE: 03/28/94
SALESPERSON: RANDY P.

	DESCRIPTION	AMOUNT
32,000	RATE CASE POST CARD TYPESET 2 SIDED 65# YELLOW COVER	853.00

FREIGHT/POSTAGE 0.00
SALES TAX 51.18

PAY THIS AMOUNT

904.18

CUSTOMER

2180 WEST B. R. 434
SUITE 3170
LONGWOOD, FL 32778
FAX (407) 882-0026
(407) 882-1558



February 16, 1994

Lisa Irven
Communications Coordinator
Southern States Utilities
1000 Color Place
Apopka, FL 32703

INVOICE #3053

Telemarketing services

\$5,000.00

RECEIVED

FEB 28 1994

SERVICES
ACCOUNTS PAYABLE

Thank You!



SSU

78391

REQUISITION *A 3144*

NOTE: SHADED FIELDS ARE REQUIRED

PLANT/DEPT: <i>6211</i>		VENDOR NAME: <i>Harcode-Interactive</i>		SHIP TO: <i>SSU</i>	
REQUESTED BY: <i>[Signature]</i>		ADDRESS: <i>280 W. SR 434 Suite 3170, Longwood 32779</i>		ADDRESS:	
REQUEST DATE: <i>12/8/98</i>		PHONE NO: <i>682-1556</i>		ATTN:	
DATE RECEIVED:					

PO #	TERMS	SHIP VIA	FOB	DUE DATE	CONFIRMING	MAIL	TAXABLE
<i>34202</i>	<i>1/30</i>	<i>G</i>	<i>OR</i>	<i>12-3-99</i>	<i>2/4/99</i>	<i>Y</i>	<i>NO</i>

Item No.	QTY	UNIT	Description (Include p/n, cat. #, mfg. model, size, etc.)	Account Code			Project Number (WO#)			Unit Price	Amount
				PLANT	RSP	UC	ACOM	SUB	CEO		
<i>1</i>	<i>1</i>	<i>hr</i>	<i>Initial set up of</i>	<i>0001</i>	<i>05</i>	<i>99</i>	<i>25</i>	<i>0001</i>	<i>00</i>	<i>00</i>	<i>5,000</i>
<i>2</i>	<i>1</i>	<i>hr</i>	<i>telemarketing</i>								<i>1,000</i>
<i>3</i>	<i>1</i>	<i>hr</i>	<i>10,800 Conductor</i>								<i>43,200</i>
			<i>Survey of</i>								
			<i>utilizing a telemarketing</i>								
			<i>agency to contact</i>								
			<i>customers in order to</i>								
			<i>financially benefit</i>								
			<i>systems to inform</i>								
			<i>them about upcoming</i>								
			<i>hearing. Customer</i>								
			<i>accounts open & make</i>								
			<i>phone numbers that are</i>								
			<i>telemarketing had to be</i>								
			<i>used after 300 commitments</i>								
			<i>calls will be stopped</i>								

APPROVALS: <i>[Signature]</i>	PURPOSE AND NECESSITY: <i>See above</i>	SUBTOTAL: <i>44,225.00</i>
<i>[Signature]</i>		FL TAX:
<i>[Signature]</i>		FREIGHT:
		OTHER:
		TOTAL: <i>44,225.00</i>

☒ BUDGETED ☐ UN-BUDGETED

ACCOUNTS PAYABLE

PAGE 534 OF 846

APPENDIX DR 305-11

35



Purchase Order:	34707	Proj. Number:	1
Date:	2/09/1994	Project:	NA
Requisitioner:	RHONDA HUGHES	Task:	
Confirmed to:	REQ. 870391 LISA IRVIN		
Description:			

PURCHASE ORDER

Payment Terms:	NET PAYABLE IN 30 DAYS
FOB:	OUR PLANT
Ship via:	FEIST NAT
Freight Terms:	FREIGHT NOT APPLICABLE

Vendor:

HAWCOCK INFORMATION GROUP, INC
2100 WEST S.R. 434
SUITE 317A
LONGWOOD, FL 32779

Ship to:

SOUTHERN STATES UTILITIES, INC
1000 COLOR PLACE
APOPKA, FL 32703

Bill to:

SOUTHERN STATES UTILITIES, INC
1000 Color Place
Apopka, FL 32703

Line #	Item Code	Description	Due Date	Quantity	UOM	Unit Cost	Extended Cost
		CONFIRMING PURCHASE ORDER, PREVIOUSLY ORDERED.					
	000-SET-0001	SET-UP CHARGE	2/09/1994	1.00	LOT	5,000.00	5,000.00
		NOTE: LINE 1 WILL BE CREDITED TOWARD BALANCE DUE UPON SUCCESSFUL CONCLUSION OF SURVEY.					
2	150-YEL-0001	Acct Code: 001.90001.605.99.6350.0000.150 TELEWATCH	4/30/1994	1.00	LOT	1,025.00	1,025.00
3	150-SUR-0002	Acct Code: 001.90001.605.99.6350.0000.150 TELEPHONE COMPLETED SURVEYS	4/30/1994	10,000.00	EA	4.00	40,000.00
		Acct Code: 001.90001.605.99.6350.0000.150					

RECEIVED

FEB 10 1994

SOUTHERN STATES UTILITIES
ACCOUNTS PAYABLE

IMPORTANT: THIS ORDER IS SUBJECT TO THE TERMS AND CONDITIONS PRINTED ON THE REVERSE SIDE.

ACCOUNTS PAYABLE

Total	\$ 49,225.00
AUTHORIZED SIGNATURE	
JOHN P. HILTON	

PAGE 535 OF 846

APPENDIX A

Southern States Utilities

RECEIVING REPORT

R/R 43283

PURCHASE ORDER NUMBER: 34202

PLANT NAME: A. x. 2/a

SUPPLIER: Hancock Information Group

PLANT NUMBER: 90001

[illegible]

PURPOSE & NECESSITY

W/O#: G. L. #:

RECEIVED BY DATE

CHECKED BY DATE

WHITE - FIELD / YELLOW - ACCOUNTS PAYABLE / PINK - PURCHASING

Accounts Payable Voucher

Approved by: [Signature] Manual Check #: _____ Date: _____

Type: _____

Vendor #: 2KK4Vendor Name: Hancock TafaInv Date: 3-28-94Inv #: 3122 Inv \$: 2800⁰⁰Due Date: 5-12-94

Discount: _____ Terms: _____

Month/Yr: 5-94Purchase Order #: 34202Description: ticketmaster services

Units: _____

Job Code: _____

Account NumberProject NumberDollar Amount

Plt.ResCtr.UC.Acct.SubAcct.CBC

00001.005.99.1861.0000.15001RADD2800⁰⁰Voucher Prepared by: [Signature]

2180 WEST S. R. 434
SUITE 3170
LONGWOOD, FL 32779
FAX (407) 682-0025
(407) 682-1556



March 28, 1994

RECEIVED

APR 05 1994

Ms. Lisa Irven
Southern States Utilities
1000 Color Place
Apopka, FL 32703

407-682-1556

INVOICE #3122

Telematch services	\$2,800.00
 Total amount due	 \$2,800.00

THANK YOU!

Accounts Payable Voucher

Approved by: [Signature] Manual Check #: _____ Date: _____

Type: _____

Vendor #: 2KK1Vendor Name: Hecker Information GroupInv Date: 3-28-94Inv #: 3123 Inv \$: 21600⁰⁰Due Date: 5-12-94

Discount: _____ Terms: _____

Month/Yr: 5-94Purchase Order #: 34202Description: Telemarketing

Units: _____

Job Code: _____

Account NumberProject NumberDollar Amount

Plt.ResCtr.UC.Acct.SubAcct.CBC

DDMMYY-605⁹⁹ 1861.0000.150194RAD0221600⁰⁰Voucher Prepared by: [Signature]

2180 WEST S. R. 434
SUITE 3170
LONGWOOD, FL 32778
FAX (407) 682-0025
(407) 682-1556

RECEIVED

APR 8 5 1994

SOU. STATES UTILITIES
ACCOUNT # 3123

March 28, 1994

Ms. Lisa Irven
Southern States Utilities
1000 Color Place
Apopka, FL 32703

INVOICE #3123

Telemarketing services	\$21,600.00
Total amount due	\$21,600.00

THANK YOU!

Accounts Payable Voucher

Approved by: [Signature] Manual Check #: _____ Date: _____

Type: _____

Vendor #: 2144Vendor Name: Wincock Information GroupInv Date: 4-22-94Inv #: 3156 Inv \$: _____Due Date: 5-12-94

Discount: _____ Terms: _____

Month/Yr: 5-94Purchase Order #: 34202Description: Completed phone calls

Units: _____

Job Code: _____

Account NumberProject NumberDollar Amount

Plt.ResCtr.UC.Acct.SubAcct.CBC

00001.605.1861.0000.5094RADO24958²⁵Voucher Prepared by: AP

RECEIVING REPORT

R/R 43294

34/2002

ArzilaHandbook Information

Good!

100	100
-----	-----

PURPOSE & NECESSITY

/ DATE

DATE _____

[illegible]

WHITE - FIELD / YELLOW - ACCOUNTS PAYABLE / PINK - PURCHASING

2180 WEST S. R. 434
SUITE 3170
LONGWOOD, FL 32779
FAX (407) 682-0025
(407) 682-1556



April 22, 1994

Ms. Lisa Irven
Southern States Utilities
1000 Color Place
Apopka, FL 32703

INVOICE #3156

Set-up fee	\$5,000.00 ✓
Telematch services	\$2,800.00 ✓
6,613 calls completed @ \$4.00 each	\$26,452.00 ✓
Federal Express charges	\$106.25 ✓
Total program cost	\$34,358.25
Less deposit	<u>(\$5,000.00)</u>
Less outstanding invoices	<u>(\$24,400.00)</u>
Total amount due	\$4,958.25

RECEIVED

MAY 04 1994

SSU SERVICES
ACCOUNTS

RECEIVED

MAY 04 1994

SSU SERVICES
ACCOUNTS

THANK YOU!

LANDERS & PARSONS
310 West College Avenue
Post Office Box 271
Tallahassee, Florida 32302
(904) 681-0311

RECEIVED
APR 13 1995
LEGAL DEPT.

Southern State Utilities
1000 Color Place
Apopka FL 32703

ATTN: Brian Armstrong

Page: 1
04/01/95
855-00D
STATEMENT NO: 8
PO # 39115

Uniform Rate Investigation

Prepare testimony for Senate Hearing; attend
strategy session; attend hearing; review
testimony for House meeting; attend legislative
hearing.

FOR CURRENT SERVICES RENDERED	1,885.00
TOTAL CURRENT WORK	1,885.00
BALANCE DUE	\$1,885.00 =====

RECEIVED
APR 19 1995
Accounts Payable

Journal Entry Transaction Form

Prepared By: AT

Approved By: [Signature]

Entered By: AT

YEAR/PD 1994/4

SOURCE CODE GS

JOURNAL # 11597

COMPANY 001

BATCH TYPE (M = Monetary, S = Statistical) M

BATCH # 4631

INTER CO TABLE 001

REFERENCE CODE

AUTO ACCRUAL?

DESCRIPTION Image Marketing Consultants - Unrelated to rate case

#	PLANT	RSP	UC	ACCT	SUBA	CEC	PROJECT #	CPR	SUBT	DESCRIPTION	AMOUNT DR<CR>
1	00001 90001	605	99	1861	0000	150	94R1002			Inv #2858	1536.00
2	90001	605	99	6358	0000	150				↓	1536.00
3	00001 90001	605	99	1861	0000	150	94R1002			Inv #2504	3000.00
4	90001	605	99	6358	0000	150				↓	3000.00
5	00001 90001	605	99	1861	0000	150	94R1002			Inv #2764	1713.45
6	90001	605	99	6358	0000	150				↓	1713.45
7											.
8											.
9											.
10											.
11											.
12											.

TOTAL NUMBER OF DISTRIBUTIONS (LINES): 6
 TOTAL DEBITS: 62494.5
 TOTAL CREDITS: (62494.5)
 TOTAL UNITS (STATISTICS ONLY): 0

PAGE 1 OF 1

Image Marketing Associates, Inc.
7400 Tamiami Trail North, Suite 101
Naples, Florida 33963
(813) 598-9499

Client:

Lisa Irven
Southern States Utilities, Inc.
1000 Color Place
Apopka, Florida 32703

Date: January 5, 1994
Invoice: 2764

Public Relations:

Billing:

Retainer for Jan. 1-31, 1994
for public relations services \$ 1,500.00

Expenses:

Film, process, prints for floats (2 orders).....	\$ 55.45
Mileage to Marco (3 trips, 205 miles)	\$ 41.00
Concept, design, mockups, copywriting (NC) for rate hearing ad	\$ 95.00
Long-distance phone calls	\$ <u>22.00</u>

RECEIVED

TOTAL: \$ 1,713.45

NET: 10 DAYS

JAN 25 1994

Monthly hours report:

SUBMITTED
ACCOUNTS PAYABLE

Total hours worked 12-01 to 12-31	23.50 hours
Hours contracted for month	<u>20.00 hours</u>
Hours over retainer for month	3.50 hours
Hours owed to client from previous month	<u>1.50 hours</u>
Hours carried over to January	2.00 hours

Client Copy

B94327
96001.605.99.6358.0000.50

Image Marketing Associates, Inc.
7400 Tamiami Trail North, Suite 101
Naples, Florida 33963
(813) 598-9499

RECEIVED

MAR 18 1994

Client:

Lisa Irven
Southern States Utilities, Inc.
1000 Color Place
Apopka, Florida 32703

ACCOUNTS PAYABLE
SERVICES

Date: March 5, 1994
Invoice: 2893

Public Relations:Billing:

Retainer for March 1-31, 1994
for public relations services \$ 1,500.00

Expenses:

DOOR HANGERS: Concept, design,
typesetting, proofing, mechanical,
print 51,000, deliver to client \$ 3,296.60

UNIFORM RATE ADS: Complete production
work on ads, revise, placement, make
29 stats, ship to various newspapers \$ 1,220.28

LANDSCAPE WATERING PROGRAM AD:
Utilize existing base ad, typesetting,
proofing, mechanical, placement \$ 109.24

Long distance phone calls \$ 36.00

TOTAL: \$ 6,162.12

NET: 10 DAYS

Monthly hours report:

Total hours worked 02-01 to 02-28 20.75 hours
Hours contracted for month 20.00 hours

Hours over retainer for month75 hours
Hours carried over from previous months 1.50 hours

Hours carried over to March 2.25 hours

Client Copy

Thank you. We appreciate your business.

5/03/94 14:01:43

VENDOR ANALYSIS

APGVEA

APDVEA

VOUCHER EXPENSE DISTRIBUTIONS

Dr : 001 SOUTHERN STATES UTILITIES, INC Total 1,536.00
Vendor : 9063 IMAGE MARKETING ASSOCIATES INC Voucher 1994 - 03 - 00687

Expense Account	Expensed Amount	ActGp	Purchase Order #
001.00001.605.99.1861.0000.150	1,536.00	APSUM	43281

F3= Exit F12= Bypass F15= First Page F11= Vchr Hdr F5= Full Text
01-01 SA MW KS IM II S1 SO KB

5/03/94 14:01:48

VENDOR ANALYSIS

APGVEA

APDVEA

VOUCHER DISBURSEMENT HISTORY

Dr : 001 1994 03 00687 Inv Date 2041994 SOUTHERN STATES UTILITIES, INC
Vendor : 9063 Inv# 2858 IMAGE MARKETING ASSOCIATES INC
Expensed : 1,536.00 Relieved: 1,536.00 Hld 0 Net: .00
Freight : .00 Discount: .00 Crt 0 Factor:
Sel Co# Acct Check No Paid Amount Discount Taken Chk Date Typ Sts
_ 001 SUNOP 119145 1,536.00 .00 3101994 REG
1,536.00 .00

1 \Reconstruct a Check

2 \Display Check Detail

F3= Exit F12= Bypass F15= First Page F11= Vchr Hdr
09-03 SA MW KS IM II S1 SO KB

VENUE: 3063 IMAGE MARKETING ASSOCIATES INC
SOUTHERN STATES UTILITIES, INC. APOPKA FL 32703
CHECK#: 117811
REMITTANCE ADVISE
DESCRIPTION
2504 11/04/93 3,000.00 .00 3,000.00
TOTALS 3,000.00 .00 3,000.00

PLEASE DETACH BEFORE DEPOSITING

SOUTHERN STATES UTILITIES, INC. CHECK# 117811

300 COLOR PLACE
APOPKA, FL 32703
407) 880-0058

2/17/94

SunBank, N.A.
COLLEGE PARK OFFICE
COLUMBIA, PENNSYLVANIA

PAY Three Thousand and 00 /100th Dollars

TO THE ORDER OF

IMAGE MARKETING ASSOCIATES INC
7400 TAMIAHI TRAIL N
SUITE 101
NAPLES FL 33963-2599

VOID AFTER 90 DAYS

AMOUNT

*****3000.00*****

SOUTHERN STATES UTILITIES, INC.

BY _____
\$100,000 OR MORE REQUIRES TWO SIGNATURESBY _____
NON-NEGOTIABLE**REDACTED**

Thank you. We appreciate your business.

Approved By: [Signature] Manual CK # _____ Date: PAGE 682 OF 846

Type: _____

Vendor #: 9063 Vendor Name: Image Mktg. Assoc.Inv Date: 11/04/93 Inv # 2504 Inv \$ 3000⁰⁰Due Date: 2/17/94 Discount _____ Terms _____Month/Yr: 2/94 Purchase Order #: 33356Description: Nov/Dec retainer fee

Units: _____ Job Code: _____

Account Number Project Number Dollar Amt

Plt. RespCtr. UC. Acct. SA. acct. CRC90001.605.99.6358.0000.150 3000⁰⁰00001.605.99.1861.0000.150 94RA002

Voucher Prepared By: _____

NET: 10 days

This invoice re-institutes Image Marketing's
retainer relationship with Southern States
Utilities for a 14-month period ending Dec. 31,
1994. The monthly retainer for November and December
1993 is for 20 hours each of public relations services.
These hours will be itemized at the end of each month.

Thank you. We appreciate your business.

Client Copy

Image Marketing Associates, Inc.
7400 Tamiami Trail North, Suite 101
Naples, Florida 33963
(813) 598-9499

Client:

Lisa Irven
Southern States Utilities, Inc.
1000 Color Place
Apopka, Florida 32703

Date: November 4, 1993
Invoice: 2504

Public Relations:

Billing:

Retainer for Nov. 1-30, 1993
public relations services \$ 1,500.00

Retainer for Dec. 1-31, 1993
public relations services \$ 1,500.00

TOTAL: \$ 3,000.00

NET: 10 days

This invoice re-institutes Image Marketing's
retainer relationship with Southern States
Utilities for a 14-month period ending Dec. 31,
1994. The monthly retainer for November and December
1993 is for 20 hours each of public relations services.
These hours will be itemized at the end of each month.

Thank you. We appreciate your business.

Client Copy

SOUTHERN STATES UTILITIES, INC. IMAGE MARKETING ASSOCIATES INC

CHECK# REMITANCE ADVISE

DESCRIPTION	DATE	AMOUNT	CHECK#	REMITANCE ADVISE
1764	1/05/94	1,713.45		1,713.45
TOTALS		1,713.45		1,713.45

PLEASE DETACH BEFORE DEPOSITING

SOUTHERN STATES UTILITIES, INC. CHECK#

117433

2/11/94

E3-215 400
63

00 COLOR PLACE
 POPKA, FL 32703
 07, 880-0058

SunBank, N.A.
 COLLEGE PARK OFFICE
 ORLANDO, FL 32814

Pay One Thousand Seven Hundred Thirteen and 45 /100th Dollars

VOID AFTER 90 DAYS

TO ORDER OF

IMAGE MARKETING ASSOCIATES INC
 7400 TAMIAHI TRAIL N
 SUITE 101
 NAPLES FL 33963-2599

AMOUNT
 *****1713.45***

SOUTHERN STATES UTILITIES, INC.

BY

\$100,000 OR MORE REQUIRED TO DEPOSIT

BY

REDACTED

NET: 10 DAYS

JAN 25 1994

Monthly hours report:SOUTH STATES
ACCOUNTS PAYABLE

Total hours worked 12-01 to 12-31	23.50 hours
Hours contracted for month	20.00 hours
Hours over retainer for month	3.50 hours
Hours owed to client from previous month	1.50 hours
Hours carried over to January	2.00 hours

Client Copy

ACCOUNTS PAYABLE VOUCHER

Approved By: VPC Manual Ck. # _____ Date: _____

Type: _____

Vendor #: 9063 Vendor Name: Image Mktg. Assoc.Inv Date: 1/05/94 Inv # 2764 Inv \$ 1713.45Due Date: 2/10/94 Discount _____ Terms _____Month/Yr: 2/94 Purchase Order #: B94228Description: Jan. retainer fee

Units: _____ Job Code: _____

Account Number Project Number Dollar Amt

Plt. RespCtr. UC Acct. SAcct. CEC

90001.605.99.6358.0000.1501713.4500001.605.99.1861.0000.150 94RA002

Voucher Prepared By: _____

Mileage to Marco (3 trips, 205 miles) \$ 41.00

Concept, design, mockups, copywriting (NC)
for rate hearing ad \$ 95.00

Long distance phone calls \$ 22.00

RECEIVED

TOTAL: \$ 1,713.45

NET: 10 DAYS

JAN 25 1994

Monthly hours report:

ACCOUNTS PAYABLE

Total hours worked 12-01 to 12-31 23.50 hours

Hours contracted for month 20.00 hours

Hours over retainer for month 3.50 hours

Hours owed to client from previous month 1.50 hours

Hours carried over to January 2.00 hours

Client Copy

ACCOUNTS PAYABLE VOUCHER

Approved By: Jr Manual Ck # _____ Date: _____

Type: _____

Vendor #: 9063 Vendor Name: Image Mktg.Inv Date: 2-4-94 Inv # 7858 Inv \$ 1536.00Due Date: 3-3-94 Discount _____ Terms _____Month/Yr: 3/94 Purchase Order #: 43281Description: Feb. retainer fee

Units: _____ Job Code: _____

Account Number Project Number Dollar Amt

Plt. RespCtr. UC. Acct. SAcct. CRC~~90001.605.11.0000.00~~ 1536.0000001.605.99.1861.0000.150 94RA002

Voucher Prepared By: _____

Image Marketing Associates, Inc.
 7400 Tamiami Trail North, Suite 101
 Naples, Florida 33963
 (813) 598-9499

Client:

Lisa Irven
 Southern States Utilities, Inc.
 1000 Color Place
 Apopka, Florida 32703

Date: February 4, 1994
 Invoice: 2858

Public Relations:Billing:

Retainer for Feb. 1-28, 1994
 for public relations services \$ 1,500.00

Expenses:

Long distance fax charges..... \$ 24.00
 Long distance phone calls \$ 12.00

TOTAL: \$ 1,536.00

NET: 10 DAYS

Monthly hours report:

Total hours worked 01-01 to 01-31 19.50 hours
 Hours contracted for month 20.00 hours
 Hours under retainer for month50 hours
 Hours carried over from previous months 2.00 hours
 Hours carried over to February 1.50 hours

RECEIVED
 FEB 28 1994

Thank you. We appreciate your business.
 ADDITIONAL SERVICES
 PAYABLE

Client Copy

WHITE - FIELD / YELLOW - ACCOUNTS PAYABLE / PINK - PURCHASING

RUTLEDGE, ECENIA, UNDERWOOD & PURNELL

PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS AT LAW
POST OFFICE BOX 551
TALLAHASSEE, FLORIDA 32302-0552
(904) 681-6788

SOUTHERN STATES UTILITIES, INC.

Bill number 001590-00002-003 KAH

	HERNANDO COUNTY'S FIRST SET OF INTERROGATORIES TO	1.25 hrs	200.00
03/14/94 KAH	(CONTINUED) SSU AND DISCUSS WITH FORREST LUDSEN	.00 hrs	.00
03/15/94 KAH	TELEPHONE CONVERSATIONS WITH MICHAEL GROSS (2), MATT FEIL (2) AN BRIAN ARMSTRONG RE: HERNANDO COUNTY'S FIRST SET OF INTERROGATORIES TO SSU, MISSING PAGES FROM INTERROGATORIES, AGREEMENT FOR SEVEN DAY EXTENSION FOR OBJECTIONS AND RESPONSES TO ALL INTERROGATORIES AND RELATED MATTERS; DRAFT LETTER TO MICHAEL GROSS RE: SEVEN DAY EXTENSION FOR OBJECTIONS AND RESPONSES TO HERNANDO COUNTY'S FIRST SET OF INTERROGATORIES TO SSU; REVIEW PORTION OF TRANSCRIPT OF DEPOSITION OF FORREST	3.00 hrs	480.00
03/15/94 KAH	(CONTINUED) LUDSEN; DRAFT LETTER TO BRIAN ARMSTRONG RE: TRANSCRIPT OF DEPOSITION OF MR. LUDSEN; TELEPHONE CONVERSATIONS WITH SUZANNE SUMMERLIN, CHARLES REHWINKEL AND MATT FEIL (2) RE: STATUS OF AFFIDAVIT RE: MAILING OF CUSTOMER NOTICES FOR JACKSONVILLE CUSTOMER SERVICE HEARING; REVIEW DRAFT OF AFFIDAVIT; TELEPHONE CONVERSATION WITH FORREST LUDSEN AND BRIAN ARMSTRONG RE: FT. MYERS CUSTOMER SERVICE HEARING AND MATTERS RELATED THERETO; TELEPHONE	.00 hrs	.00
03/15/94 KAH	(CONTINUED) CONVERSATION WITH SUZANNE SUMMERLIN RE: SSU'S MAILING OF LETTERS OR SURVEYS TO SPECIFIC VERSUS ALL CUSTOMERS AND BUSING OF CERTAIN CUSTOMER GROUPS TO CUSTOMER SERVICE HEARINGS; TELEPHONE CONVERSATION WITH MATT FEIL RE: SAME SUBJECT	.00 hrs	.00
03/16/94 KAH	FURTHER REVIEW OF DRAFT PREHEARING ORDER AND PREPARATION FOR PREHEARING CONFERENCE; TELEPHONE CONVERSATION WITH LILA JABER RE: MR. LUDSEN'S EXHIBITS AS LISTED IN DRAFT PREHEARING ORDER; TELEPHONE CONVERSATIONS WITH MATT FEIL (2) RE: REVISIONS TO AFFIDAVIT OF MR. HIGHBERGER RE: MAILING OF CUSTOMER NOTICES FOR JACKSONVILLE SERVICE HEARING; FURTHER REVIEW OF AFFIDAVIT AND FINALIZE AFFIDAVIT FOR FILING AND SERVICE WITH NOTICE OF FILING AFFIDAVIT; FURTHER REVIEW OF	2.50 hrs	400.00

ACCOUNTS PAYABLE VOUCHER

Approved By: WV Manual Ck # _____ Date: _____

Type: _____

Vendor #: 13172 Vendor Name: Messer Vickers

Address: _____ Or One Time Vendor: _____
City: _____ State: _____
Zip: _____ Phone: _____

Inv Date: 9/09/93 Inv # 222455 Inv \$ 2795.00

Due Date: 11/04/93 Discount \$ _____ Terms _____

Month/YR: 10/93 Purchase Order # B73128

Description: SSU - legislative Units: _____

Account Number Project #/Task Amount
Plt.ResCtr.UC.Acct.Sub.CEC

90001.59099.4260.0009.152 2,795.00

001.00001.590.99. 94RA002

1861.0000.152 00

Voucher Prepared By: _____

5/12/95
10/10/95

MESSER, VICKERS, CAPARELLO, MADSEN, LEWIS, GOLDMAN & METZ
A PROFESSIONAL ASSOCIATION
SUITE 701, FIRST FLORIDA BANK BUILDING
POST OFFICE BOX 1876
TALLAHASSEE, FLORIDA 32302-1876
TELEPHONE (904) 222-0720

SEPTEMBER 9, 1993

SOUTHERN STATES UTILITIES, INC.
1000 COLOR PLACE
APOPKA, FL 32703

OUR FILE #: S213-6046
INVOICE NO: 222455

CURRENT AMOUNT DUE: \$ 2,795.00

TOTAL AMOUNT DUE: \$ 2,795.00
THROUGH 08/31/93 =====

SSU - LEGISLATIVE

OUR FEDERAL ID #: 59-2921100

KAH /GEM

CURRENT FEE

TIME SUMMARY

08/06/93	JPC	0.50	-PHONE CALL WITH B. ARMSTRONG, K. HOFFMAN AND I. ROBERTS.
08/06/93	KAH	0.80	-TELEPHONE CONFERENCES WITH BRIAN ARMSTRONG AND WITH BRIAN ARMSTRONG, IDA ROBERTS AND JOE CRESSE RE: LEGISLATIVE ISSUES AND STRATEGY PERTAINING TO UNIFORM STATEWIDE RATES.
08/26/93	JPC	8.00	-TRIP TO ORLANDO FOR MEETING WITH SSU STAFF, K. HOFFMAN AND B. PEEBLES AND RETURN.
08/26/93	KAH	8.00	-ATTEND LEGISLATIVE STRATEGY MEETING IN APOPKA WITH J. CRESSE, B. PEEBLES AND SSU REPRESENTATIVES AND RETURN TO TALLAHASSEE.

POST DATED

RECEIVED

OCT 22 1993

SEP 15 1993

ACCOUNTS PAYABLE

ACCOUNTS PAYABLE

AGE 2
SEP 09/93
S213 -6046

ATTORNEY TOTAL	8.80	HOURS AT	150.00 /HR =	\$	1,320.00
SPECIAL CONSULTANT TOTAL	8.00	HOURS AT	175.00 /HR =	\$	1,400.00
	0.50	HOURS AT	150.00 /HR =	\$	75.00
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TOTAL TIME	17.30	HOURS	=	\$	2,795.00
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SUMMARY:

CURRENT FEE:	\$	2,795.00
<hr/>		
CURRENT AMOUNT DUE:	\$	2,795.00
<hr/>		
TOTAL AMOUNT DUE:	\$	2,795.00
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Payment Approved
Karla Olson Treasley
V.P. Gen Counsel

~~90001.590.99.6338-2000~~
~~90001.590.99.4260.0009.152~~

3/07/96 11:22:02 VENDOR ANALYSIS APGVEA APDVEA
DISTRIBUTIONS PAID BY A CHECK
Company : 001 SOUTHERN STATES UTILITIES, INC Total 1,511.07-
Vendor : 13172 MESSER, CAPARELLO, MASDSEN,
Check No: 001 SUNOP 114635 Voucher 1993 - 12 - 03607
Expense Account / Description Use VAT Expense Amnt Relieved Amount ActGp
001.00001.590.99.1861.0000.150 1,511.07- 1,511.07- APSUM
P.O#: B93128 Job:
Project# Sub-Task Units
94RA002 1,511.07- 1,511.07- .00

F3= Exit F12= Bypass F15= First Page F11= Vchr Hdr F5= Full Text

ACCOUNTS PAYABLE VOUCHER

Approved By: Manual Ck # Date: Type: Vendor #: 13172 Vendor Name: MVOr One Time Vendor: Address: City: State: Zip: Phone: Inv Date: 11/15/93 Inv # 223574 Inv \$ 887.02Due Date: 12/29/93 Discount \$ Terms Month/YR: 12/93 Purchase Order # B93128Description: Serv thru 10/31/93 Units:

Account Number	Project #/Task	Amount
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Plt. Res Ctr. UC. Acct. Sub. CEC

001.00001.590.99.1861.000.158	948A002	887.02
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Voucher Prepared By:

MESSER, VICKERS, CAPARELLO, MADSEN, LEWIS, GOLDMAN & METZ
 A PROFESSIONAL ASSOCIATION
 SUITE 701, FIRST FLORIDA BANK BUILDING
 POST OFFICE BOX 1876
 TALLAHASSEE, FLORIDA 32302-1876
 TELEPHONE (904) 222-0720

NOVEMBER 15, 1993

SOUTHERN STATES UTILITIES, INC.
 1000 COLOR PLACE
 APOPKA, FL 32703

OUR FILE #: S213-6144
 INVOICE NO: 223524

CURRENT AMOUNT DUE: \$ 887.02

TOTAL AMOUNT DUE: \$ 887.02
 THROUGH 10/31/93

INVESTIGATION INTO APPROPRIATE RATE STRUCTURE

RECEIVED

OUR FEDERAL ID #: 59-2921100

DEC 29 1993

KAH /GEM

SSU SERVICES

ACCOUNTS PAYABLE

COST ADVANCED

COPYING EXPENSE	\$	14.85
TELECOPIER CHARGES	\$	10.00
LONG DISTANCE TELEPHONE CALLS	\$	7.17

TOTAL COST ADVANCED \$ 32.02

PREVIOUS ACCOUNTS RECEIVABLE

		FEES	COSTS
10/12/93	223073 INVOICE	\$ 75.00	\$ 1.20
11/09/93	38250 PAYMENT RECEIVED	\$ -75.00	\$ -1.20
	INVOICE BALANCE DUE	\$ 0.00	\$ 0.00

GE 2
NOV 15/93
S213 -6144

PREVIOUS BALANCE DUE \$ 0.00

CURRENT FEE

TIME SUMMARY

10/04/93	KAH	0.50	-REVIEW MEMO FROM CATHY BEDELL RE: MEETING ON 10/8/93; DRAFT MEMO TO SSU RE: SAME; TELEPHONE CONFERENCE WITH BRIAN ARMSTRONG RE: MEETING.
10/06/93	KAH	0.20	-REVIEW INITIAL CASR AND DICTATE MEMO TO SSU RE: CASR.
10/12/93	KAH	0.20	-PHONE CONFERENCE WITH FORREST LUDSEN RE: RESULTS OF 10/8/93 MEETING WITH STAFF AND INTERESTED PARTIES RE: FILING REQUIREMENTS AND OTHER MATTERS IN DOCKET.
10/13/93	KAH	0.10	-REVIEW STAFF MINUTES FROM 10/8/93 MEETING OF STAFF AND INTERESTED PARTIES.
10/18/93	KAH	0.60	-PHONE CONFERENCE WITH BRIAN ARMSTRONG RE: PRE-PREHEARING CONFERENCE ON 10/20/93; REVIEW ORDER ESTABLISHING PROCEDURE AND CORRESPONDENCE FROM CATHY BEDELL TO SUSAN FOX; TELEPHONE CONFERENCE WITH JEFF SHARKEY.
10/19/93	KAH	0.60	-DRAFT NOTICE OF APPEARANCE AS CO-COUNSEL FOR SSU; DRAFT RESPONSE TO TWOMEY/GROSS LETTER RE: IMPLEMENTATION OF UNIFORM STATEWIDE RATES.
10/20/93	KAH	0.40	-OFFICE CONFERENCE WITH FORREST LUDSEN AND BRIAN ARMSTRONG RE: RESULTS OF PRE-PREHEARING CONFERENCE.
10/25/93	KAH	2.00	-MEETING WITH JEFF SHARKEY AND BILL PEEBLES RE: BACKGROUND ON CASE, STRATEGY AND PREPARATION FOR HEARINGS; REVIEW FIRST REVISED CASR AND TRANSMIT TO JEFF SHARKEY;

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NOV 15/93
0213 -6144

10/28/93	KAH	0.80	TELEPHONE CONFERENCE WITH BRIAN ARMSTRONG. -REVIEW DOCUMENTS PROVIDED BY IDA ROBERTS AND FORREST LUDSEN RE: RATE STRUCTURE PROCEEDING.
10/29/93	KAH	0.30	-PHONE CONFERENCE WITH CATHY BEDELL RE: COMMISSIONER JOHNSON'S ORDER REQUIRING FILING OF ISSUES WITHIN 5 DAYS; REVIEW ORDER AND DISCUSS WITH BRIAN ARMSTRONG.
ATTORNEY TOTAL			5.70 HOURS AT 150.00 /HR = \$ 855.00
TOTAL TIME			5.70 HOURS = \$ 855.00

SUMMARY:

TOTAL COST ADVANCED:	\$	32.02
CURRENT FEE:	\$	855.00

CURRENT AMOUNT DUE:	\$	887.02

TOTAL AMOUNT DUE:	\$	887.02
=====		

Payment Approved
Karla Olson
V.P. Gen Counsel

94RA002

001.00001.590.99.1861.0000.150

MESSER, VICKERS, CAPARELLO, MADSEN, LEWIS, GOLDMAN & METZ
 A PROFESSIONAL ASSOCIATION
 SUITE 701, FIRST FLORIDA BANK BUILDING
 POST OFFICE BOX 1876
 TALLAHASSEE, FLORIDA 32302-1876
 TELEPHONE (904) 222-0720

JANUARY 14, 1994

SOUTHERN STATES UTILITIES, INC.
 1000 COLOR PLACE
 APOPKA, FL 32703

OUR FILE #: S213-6144
 INVOICE NO: 224678

CURRENT AMOUNT DUE: \$ 1,472.76

TOTAL AMOUNT DUE: \$ 1,472.76

THROUGH 12/31/93

INVESTIGATION INTO APPROPRIATE RATE STRUCTURE

OUR FEDERAL ID #: 59-2921100

KAH /GEM

Cost advanced
 COST ADVANCED
 COPYING EXPENSE \$ 75.50
 LONG DISTANCE TELEPHONE CALLS \$ 0.26
 TELECOPIER CHARGES \$ 21.00
 TOTAL COST ADVANCED \$ 96.76

94RA002
001.00001
 PREVIOUS ACCOUNTS RECEIVABLE

			FEES		COSTS
11/15/93	223524 INVOICE	\$	855.00	\$	32.02
12/31/93	38871 PAYMENT RECEIVED	\$	-855.00	\$	-32.02
	INVOICE BALANCE DUE	\$	0.00	\$	0.00
12/08/93	224022 INVOICE	\$	495.00	\$	46.93
12/31/93	38872 PAYMENT RECEIVED	\$	-495.00	\$	-46.93

PAGE 2
JAN 14/94
S213 -6144

INVOICE BALANCE DUE \$ 0.00 \$ 0.00

PREVIOUS BALANCE DUE \$ 0.00

CURRENT FEE

TIME SUMMARY

12/03/93 KAH 0.20 -PHONE CONFERENCE WITH CATHY BEDELL RE:
STAFF'S SECOND SET OF INTERROGATORIES TO
SSU.

12/04/93 KAH 0.30 -REVIEW MATERIALS PROVIDED BY JEFF SHARKEY
RE: CORRESPONDENCE TO LT. GOVERNOR MCKAY
ON UNIFORM RATES AND BENEFITS FOR
CONSERVATION IN PREPARATION FOR PSC
WORKSHOP ON WATER CONSERVATION ISSUES.

12/09/93 KAH 0.60 -REVIEW COVA'S MOTION TO CORRECT OR EXTEND
DUE DATE OF INTERVENING TESTIMONY AND
CITRUS AND HERNANDO COUNTIES' MOTION
REQUESTING ADDITIONAL TIME TO FILE PREFILED
TESTIMONY; DRAFT LETTER TO BRIAN ARMSTRONG
RE: FOREGOING MOTIONS.

12/09/93 KAH 0.30 -PHONE CONFERENCE WITH BRIAN ARMSTRONG AND
FORREST LUDSEN RE: MATTERS RELATED TO
PREFILED TESTIMONY; REVIEW STAFF'S SECOND
SET OF INTERROGATORIES TO SSU.

12/10/93 KAH 1.40 -PHONE CONFERENCES WITH BRIAN ARMSTRONG (2)
RE: RESPONSE TO MOTIONS FOR EXTENSION OF
TIME TO FILE TESTIMONY AND STATUS OF
DISCOVERY RESPONSES; BEGIN DRAFTING
RESPONSE TO MOTIONS FOR EXTENSION OF TIME
TO FILE DIRECT TESTIMONY.

12/11/93 KAH 0.10 -REVIEW 12/8/93 MEMO FROM DIVISION OF
RECORDS AND REPORTING RE: FAILURE TO SERVE

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JAN 14/94
S213 -6144

ORDER ESTABLISHING PROCEDURE ON ALL
PARTIES.

12/13/93	KAH	0.50	-OFFICE CONFERENCE WITH BRIAN ARMSTRONG AND IDA ROBERTS RE: VARIOUS MATTERS PERTAINING TO RATE STRUCTURE PROCEEDING.
12/13/93	KAH	0.50	-TELEPHONE CONFERENCES WITH CATHY BEDELL (2) RE: STATUS OF MOTIONS FOR EXTENSION OF TIME TO FILE DIRECT TESTIMONY; REVIEW COPY OF CORRESPONDENCE FROM ATTORNEYS FOR HERNANDO COUNTY TO CATHY BEDELL RE: COST STUDY FOR HERNANDO COUNTY BULK WASTEWATER RATE; TELEPHONE CONFERENCE WITH SUZY LIM RE: RESPONSES TO STAFF'S FIRST SET OF INTERROGATORIES.
12/14/93	KAH	2.50	-TELEPHONE CONFERENCES WITH CATHY BEDELL (2) RE: NEW DEADLINE FOR FILING TESTIMONY AND RESPONSES TO STAFF INTERROGATORIES; DRAFT MEMO TO SSU RE: NEW DEADLINE FOR FILING TESTIMONY AND NEW DATE FOR OCALA SERVICE HEARING; TELEPHONE CONFERENCE WITH CHUCK BLISS RE: RESPONSE TO STAFF INTERROGATORY 7; REVIEW AND ORGANIZE RESPONSES TO STAFF'S FIRST SET OF INTERROGATORIES; TELEPHONE CONFERENCES WITH SUZY LIM AND BRIAN ARMSTRONG (2) RE: VARIOUS MATTERS PERTAINING TO DISCOVERY RESPONSES; DRAFT NOTICE OF SERVICE; TELEPHONE CONFERENCE WITH WAYNE SCHIEFELBEIN RE: FLORIDA CITIES' INTEREST IN PROCEEDING.
12/15/93	KAH	0.30	-TELEPHONE CONFERENCE WITH CATHY BEDELL AND BRIAN ARMSTRONG RE: STATUS OF ORDER ON ISSUES FOR HEARING AND RELATED MATTERS.
12/17/93	KAH	0.40	-REVIEW PREHEARING OFFICER'S ORDER REGARDING FINAL ISSUES FOR HEARING.
12/21/93	KAH	0.50	-PHONE CONFERENCE WITH BRIAN ARMSTRONG RE: ORDER SETTING ISSUES AS SUCH PERTAINS TO TESTIMONY ON FLORIDAN AQUIFER SERVING AS INTERCONNECTION AND COMPARISON OF WATER AND WASTEWATER RATES AND INTERCONNECTION TO OTHER UTILITIES; FURTHER REVIEW AND ANALYSIS OF ORDER SETTING ISSUES AND PROPOSED ISSUES FILED BY COVA AND CITRUS

PAGE 4
JAN 14/94
S213 -6144

12/22/93	KAH	0.50	AND HERNANDO COUNTIES. -PHONE CONFERENCE WITH CATHY BEDELL RE: ORDER SETTING ISSUES; DRAFT MEMO TO BRIAN ARMSTRONG.
12/29/93	KAH	0.50	-REVIEW CITRUS AND HERNANDO COUNTIES' MOTION FOR RECONSIDERATION OF ORDER SETTING ISSUES AND REQUEST FOR ORAL ARGUMENT.

ATTORNEY TOTAL	8.60	HOURS AT	160.00 /HR =	\$	1,376.00

TOTAL TIME	8.60	HOURS	=	\$	1,376.00

SUMMARY:

TOTAL COST ADVANCED:	\$	96.76
CURRENT FEE:	\$	1,376.00

CURRENT AMOUNT DUE:	\$	1,472.76

TOTAL AMOUNT DUE:	\$	1,472.76
=====		

ACCOUNTS PAYABLE VOUCHER

Approved By: [Signature] Manual CK # Date: Type: Vendor #: 13172 Vendor Name: Messer VickersInv Date: 3/14/94 Inv # 5213-6144 Inv \$ 1250.54Due Date: 4/21/94 Discount Terms Month/Yr: 4/94 Purchase Order #: Description: Serv HAVU 2/28/94Units: Job Code:

Account Number	Project Number	Dollar Amt
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Plt. Resp Ctr. UC Acct. SACCT. CBC		
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00001.591.99.1861.0000.152.94 PA002		1250.54
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Voucher Prepared By: [Signature]