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TO: Division of Auditing and Financial Analysis (Vandiver)

FROM: Division of Water and Wastewater (Walker)

BOMON

RE: Docket No. 980307-WS - Application for Certificate to Provide Water and Wastewater Service in Orange County by Zellwood Station Co-Op, Inc.

An audit of the utility's books and records is needed for the above referenced proceeding. An ASR (Audit Service Request) form is attached. Completion of the audit report by June 19, 1998 is necessary.

Attachments

CC:

DATE: March 31, 1998

Division of Records and Reporting Division of Legal Services (Ferguson) Division of Water and Wastewater (Redemann)

DOCUMENT NUMBER-DATE

0390 | APR-38

FPSC-RECORDS/REPORTING

AUDIT SERVICE REQUEST

March 31. 1998

(AFAD Control #)

TO:	Denise Van	diver, Division	Of Audit and		
FROM:	N.D. Walke	r, Division of V	fater and Wast	ewater	ich .
RE:	Provide Wat	. 980307-WS - 1 ter and Wastewat tation Co-Op, Ir	er Service in	or Certific n Orange Cou	ate to inty by
operati	ng expenses	To establish r for the test yea service rates fo	r ended Decemb	per 31. 1996	to he
LIST AU	DIT OBJECTIV	VES AND OTHER IN	FORMATION ON F	BACK.	
ADMINIS	TRATIVE DETA	AILS:			
COMPANY	CONTACT:	W. A. Restall Phone: (407)	, Utilities Di 886-0000	rector	
MAILING	ADDRESS:	2126 Spillman Zellwood, Flor	Drive rida 32798		
LOCATIO	N OF RECORDS	3: Same			
AUDIT D	UE DATE: 6-	19-98	PIECEMEAL R	ESULTS: NO	
COORDIN	ATING DETAIL aff Engineer	S: Legal Service: Richard Redema	ces: Cleveland	Ferguson	
	CES: None				
USE OF	THE FIELD AU	DIT SUPERVISOR:			
REQUEST AUDIT MA	ACKNOWLEDGE ANAGER ASSIG	D BY:		DATE:	
COMMENTS				ALE ON SILE	
في الي					
2.30.00 (0.00					

Zellwood Station has filed an application for an original certificate for an existing system. The utility is requesting approval of rates that exceed its existing charges. Presently, Zellwood charges a flat \$17.50 fee for water and wastewater service as part of a maintenance charge. Zellwood was directed by St. Johns River Water Management District (SJRWMD) to install meters for its customers and charge customers based on consumption. However, Zellwood's consultants believe that usage based rates will be difficult to implement because of prior agreements with its customers. Zellwood has proposed the following rates: flat charges of \$15.10 for water and \$20.43 for wastewater and a \$5.27 consumption charge if water usage exceeds 10,000 gallons per month.

The MFRs for this proceeding were prepared by Chuck Lewis with Hartman and Associates, Inc. In some respects, the MFRs for this case are summary schedules that show plant, CIAC, reserve balances, working capital, and used and useful measures after the corrections are made. Chuck Lewis explained that full details regarding plant, CIAC, and reserve accounts must be checked to supporting schedules. Since the MFRs only reflect partial details, the auditors will need to prepare accounting statements that show the pre-adjustment account balances.

HIGH PRIORITY - STANDARD REQUIREMENTS

- 1. The rate base objectives per DAFA's audit manual should be used to determine year-end balances. According to Mr. Lewis, he used Zellwood's balance sheet to show plant balances per the uniform system of accounts. (see Schedule N-1). For accumulated depreciation, he reportedly used Zellwood's actual rates since guideline rates were not imposed by PSC.
- 2. CIAC of \$250,000 was reported for the water division, but its source is unknown. No CIAC was reported for the wastewater division. As this system was not previously regulated by the PSC, CIAC must be examined from Zellwood's inception. Determine whether the reported plant balances were capitalized for tax reasons and/or under GAAP principles. Per Rule 25-30.570, F.A.C., if the utility does not submit competent substantial evidence as to the amount of CIAC, CIAC may be imputed equivalent to a) the amount expensed for tax purposes or b) the cost of the transmission, distribution and collection facilities.
- Determine whether any assets on the seller's books are not being transferred (i.e., vehicles and computer equipment), and exclude those items from the rate base calculation.
- 4. Provide average and year-end balances for the projected test year ended December 31, 1996. Schedule L-1 shows projected rate base values of \$876,200 for water and \$1,115,169 for wastewater. However, these values do not show plant, CIAC, reserve balances, nor working capital. Please prepare a staff schedule showing the component accounts and any recommended

adjustments.

- 5. A full review of test year operating expenses is needed. With pro forma adjustments (see Schedule 0-1), Zellwood's projected expenses are \$169,841 for water and \$167,422 for wastewater. Review all pro forma adjustments in detail and request copies of all supporting schedules. The \$19,106 reported provision for rate case costs should be traced to actual invoices.
- 6. The reported provision for depreciation expense (see Schedule Q-1) should be tested for agreement with guideline rates and any used and useful corrections. Ask Zellwood to explain why payroll taxes and property taxes were excluded.
- 7. Portions of Zellwood's MFRs and the accounting schedules used to support Zellwood's requested service availability charges are attached. This data should help the auditors understand more about Zellwood's accounting records and the assumptions used by Mr. Lewis.
- 8. Review the mechanics for Zellwood's reported cost of capital on Exhibit P-1. Determine how \$587,468 is associated with the utility system and why a 7.95% interest rate is proper.

EXHIBIT L

A detailed financial statement (balance sheet and income statement), certified if available, of the financial condition of the applicant, showing all assets and liabilities of every kind and character. The income statement shall be for the preceding calendar or fiscal year. If an applicant has not operated for a full year, then the income statement shall be for the lesser period. The financial statement shall be prepared in accordance with Rule 25-30.115, Florida Administrative Code. If available, a statement of the source and application of funds shall also be provided.

Exhibit L-1 has the detailed financial statements.

EXHIBIT L-1

ZELLWOOD STATION INCOME STATEMENT TWELVE MONTHS ENDED DECEMBER 31, 1996 WATER

EXHIBIT NO.

Rate Base	\$876,200
Requested Overall Rate of Return	0.0000
Requested Rate of Return on Rate Base	50
Pro Forma Interest Calculation	50
Rate of Return Less Interest	50
Divided by 1- the Tax Rate	90
Requested Rate of Return	90
State & Federal Taxes	20
O&M Expense	\$169,841
Depreciation	\$78,411
CIAC Amortization	(\$12,513)
Property Taxes	\$0
Interest Expense	\$20,543
Revenue Requirement	\$256,283
Divided by 1 - Regulatory Assessment Fees	\$268,359
Total Revenue Requirements	\$268,359
Regulatory Assessment Fees (RAF)	\$12,076
O&M, Dep, Taxes Other less RAF	\$235,740
Total O&M plus Taxes and Depreciation	~ \$247. 8 16
Less) Present Revenues	\$105,105
Actual Net Operating Income	(\$142,711)

ZELLWOOD STATION INCOME STATEMENT TWELVE MONTHS ENDED DECEMBER 31, 1996 WASTEWATER

-	72		NO.
-	м	 44	MU.

Rate Base	\$1,115,169
Requested Overall Rate of Return	0.0000
Requested Rate of Return on Rate Base	80
Pro Forma Interest Calculation	\$0
Rate of Return Less Interest	50
Divided by 1- the Tax Rate	50
Requested Rate of Return	
State & Federal Taxes	
O&M Expense	\$167,422
Depreciation	\$66,458
CIAC Amortization	SO
Property Taxes	
Interest Expense	\$26,146
Revenue Requirement	\$260,026
Divided by 1 - Regulatory Assessment Fees	\$272,279
Total Revenue Requirements	\$272,279
Regulatory Assessment Fees (RAF)	\$12,253
O&M, Dep, Taxes Other less RAF	\$233,880
Total O&M plus Taxes and Depreciation	\$246,133
(Less) Present Revenues	\$105,105
Actual Net Operating Income	(\$141,028)

EXHIBIT N

A schedule showing the projected cost of the proposed system (or actual cost of the existing system) by uniform system of accounts (USOA) account numbers pursuant to Rule 25-30.115, F.A.C. In addition, provide the capacity of each component of the system in ERCs and gallons per day. If the utility will be built in phases, this schedule shall apply to the design capacity of the first phase only. Provide a separate exhibit for the water and sewer systems.

Attached as Exhibit N-1 is the NARUC system of accounts depicting the actual original cost of both the water and wastewater systems.

EXHIBIT N-1

Company: Zollwood States Docket No.: Schodule Year Ended: Illstoric [] or Projected []

Explanation: Provide the coding belonces and severage of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Line	0	(I) Prior	(3)	(4)	_ (5)	(6)		(8)
Ne.	Account No. and Name	Year	Addition	Year	Pro Forms	Total	Used & Useful	Used & Useful Amount
	BLE PLANT	100						
2 30L1 O	rganhatica	200,836		200,034		369.634	100,00%	30 .0
3 302.1 Pr		25,533		25.00		36.03		**
4 339.1 00	ther Plant & Mac. Equipment						100.00%	
5 SOUNCE	E OF SUPPLY AND PUMPING PLANT							
6 3433 La	end & Land Rights	27,831		37,831		\$7.831	160.00%	
7 304.3 86	ructures & Improvements						100.00%	57,83
8 3463 Co	Sect. & Impound, Reservoirs							
3 3003 La	ka, River & Other Intakes						100.00%	
10 30/2 W	ille & Springs	\$100,722	\$3,00	7 \$134,619		\$124,620	100,00%	224.0
11 306.3 IAM	Miradon Galleries & Tunnels	230,446		230,446		530,446	100.00%	\$38,44
12 309.3 Sup	pply Males						100.00%	200,440
73 2107 Let	ver Generation Equipment						100.00%	
	mping Equipment	3647,700	39,711	\$667,415		\$667,415	100.00%	2657,415
	tor Plant & Miss. Equipment					- 20	100.00%	
	TREATMENT PLANT							
	rd & Land Rights						100.00%	
18 3043 25	icharas & Improvements	5724		\$726		\$77.6	100.00%	\$726
19 3203 Wa	ler Treatment Equipment	\$3,477		\$3,477		\$3,477	100.00%	\$3,477
10 Tit OF	or Plant & Miss. Equipment	\$432		\$432		\$432	100.00%	\$432
I THANSM	SSION & DESTRIBUTION PLANT							
2 303.4 Lan	d & Land Rights						83.91%	
J 304.4 Stre	ctures & Improvements	The same of the same of					63.91%	6.0
	r. Reservoire & Standpipus	\$73,647		\$73,847		\$73,847	63.91%	261.296
	nes. A Distribution Males	\$149,963		\$149,963		\$149.943	EL91%	\$125,639
6 333.4 Serv							63.91%	
	170 & Motor Installations	\$3,000	\$15,572	\$19,452	2234,678	\$254,130	83.91%	2012
335.4 Hyd							83.91%	
GENERAL	r Plant & Mac. Equipment						63.91%	
	A Land Plate							-
104 5 55	tures & Improvements						100.00%	
1445 000	Purniture & Equipment	\$1,693		\$1,693		\$1,693	100.00%	21,493
	sportstien Equipment	300		206		3005	100.00%	2005
142 5 Steem	Projection 1	\$1,250		\$1,250		\$1,250	100,00%	\$1,250
141 6 Took	Shop & Garage Equipment						100.00%	
144 C Tabe	ratory Equipment	\$18,076		\$18,076		\$18,076	100.00%	\$18,076
	Operated Equipment						100.00%	39
MAS Come	runication Equipment						100.00%	39
M7.5 Miles	Hansous Equipment	The state of		90			100.00%	20
	Tangible Plant	\$2,000		22,009		\$2,009	100.00%	\$2,009
, Out	_						100.00%	- 39
TOTAL		\$1,115,506	\$49,094	\$1,164,599	\$234,678	\$1,399,277	50.5	\$1,322,523
	▲ Lond Rights	87,831		\$7.831		\$7,831		\$7,831
Plant in Serv	ice (Less) Land	\$1,107,674	\$49,094	\$1,156,768	2234,678	\$1,391,446		
							leed & Uneful	\$1,314,692 Non-Used
								Non-Used Sofial Amount

\$1,736,274

Company: Zollwood Station Doctot No.: Schodule Year Endod: Historic [] or Projected []

Explanation: Provide the ending belonces and average of plant in service for the prior year and the test year by primary account. Also show non-used & model amounts by account.

(1)	(2)	(P)	(4)	(3)	(6)	(1)	(9)
Account No. and Name	Prior Year	1996 Additions	Test Year	Pro Forma 1997	Total	Used & Useful	Used & Useful Amount
1 351.1 Organization	207,748		207,748		287,748	100.00%	387.74
2 352.1 Franchise	2113		36.113		2111	100.00%	58,11
3 389.1 Other Plant & Miss.						100.00%	
4 COLLECTION PLANT						200.00	•
5 353.2 Land	\$11,484		\$11.484		\$11,484	63.91%	9,0
6 354.2 Structures & Improvements	96,745		26,746		36,745	83.91%	35.66
7 360.2 Collection Sewers - F	3067,615		\$967.615		2067,615	831%	\$728,04
8 361.2 Collection Sewers - G	\$29,500		\$29,500		229,500	83.91%	
9 362.2 Special Collecting					20,300	83.91%	\$24,755
10 363.2 Services to Customers							
11 364.2 Flow Measuring Devices			=			83.91%	
12 365.2 Flow Measuring Installation						83.91%	
13 389.2 Other Plant & Miss.						63.91%	
14 SYSTEM PUMPING PLANT						83.91%	30
15 353.3 Land & Land Rights							
16 3543 Structures & Improvements						100.00%	
						100.00%	50
17 370.3 Receiving Wells						100.00%	
18 371.3 Pumping Equipment	24	\$2,354	22,619		22,619	100.00%	22,619
19 389.3 Other Plant & Misc.		998	200		300	100.00%	
20 TREATMENT AND DESPOSAL PLANT							
21 353.4 Land & Land Rights						99,11%	
22 354.4 Structures & Empreyements		2122	2124		212	833%	\$112
23 380.4 Treatment & Disposal	3687,678		9687,678		3687,678	237	\$498,622
24 381.4 Plant Sowers						#133%	
25 382.4 Outfall Sower Lines					= =	8971%	
26 389.4 Other Plant & Miss.					= =	89,13%	- 5
27 GENERAL PLANT						m.33 m	
28 3S3.5 Land & Land Rights						100.00%	
29 354.5 Structurus & Improvements	22.483		240		22.483	100.00%	
30 390.5 Office Furniture & Equipment	\$3.181		\$1,181		\$1,181		\$2,483
31 390.51 Computer Equipment			24,161			100.00%	\$1,181
32 391.5 Transportation Equipment	\$1,250		\$1.250		30	100.00%	
13 392.5 Stores Equipment			31,250		\$1,250	100.00%	\$1,250
14 393.5 Tools, Shop & Garrage	53.60					100.00%	
5 394.5 Labortory Equipment			23,463		23,60	100.00%	23,063
6 395.5 Power Operated Equipment						100.00%	
7 396.5 Communications Equipment						100.00%	*
8 397.5 Miscellaneous Equipment			-		30	100.00%	50
9 398.5 Othe Tangible Plant						100.00%	
	\$26,509		224,509		226,500	100.00%	\$26,509
TOTAL	\$1,733,634	\$2,640	\$1,736,274		\$1,736,274	5%	\$1,309,297
	Here were				THE ROLL SHAPE	4 0835	
3 Utility Land & Land Rights	\$11,484		\$11,484	50	\$11,484		\$9,637
Plant in Service (Less) Land	\$1,722,150	32,640	\$1,724,790	50	\$1,724,790		\$1,299,661
						sed & Useful	Non-Used

EXHIBIT O

A schedule showing the projected operating expenses of the proposed system by USQA account numbers when 80 percent of the designed capacity of the system is being utilized. If the utility will be built in phases, this schedule shall apply to the design capacity of the first phase only. In addition, if the utility has been in existence for at least one year, provide actual operating expenses for the most recent twelve months. Provide a separate exhibit for the water and sewer systems.

Attached as Exhibit O-1 is the operating expenses for both the water and wastewater systems by NARUC system of accounts.

EXHIBIT 0-1

(1) (2) (3) (4) (5) (4) (5) (4) (5) (6) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7	\$169,841.07	\$68,111.11 \$1	\$101,729.96	TOTAL
(i) (ii) (iii) (ii	\$0.00	52.00	\$1.00	
(i) (i) (ii) (iii)	\$250.00	\$250.00	25.00	
(i) (i) (ii) (iii)	\$1,859.78	3600.00	\$1,259.78	40 0/3 Nuncenameous Expenses
(i) (i) (ii) Total manahers (iii) Ma	\$8.00	58.08	\$4.00	676 MI DEG LOSE E
(i) (i) (ii) (iii) Total Year Pro Forms Adjusted in ItAl No. and Name 12/51/95 Adjusted in 12/51/95 Adjusted in ItAl No. and Name 12/51/95 Adjusted in ItAl No. and Name 12/51/95 Adjusted in Italian State	\$8.00	***	\$4.00	20 Net Comm
(i) (i) (ii) (iii) (iiii) (iiiiiiiiiiii	\$19,105.98	25.5	80.88	cos Ref. Comm. Exp Name
(i) (i) (ii) (iii) Total Name I Management I	\$8.00	50.00	25.00	ood Advertising Expense
(i) (ii) (iii) (iiii) (iiiiiiiiiiiiiiii	38.00	22.8	58.00	
(1) (2) (3) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	\$4.00	58.08	228	Moriano - World
(1) (2) (3) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	\$2,773.17	58.00	\$2,772.17	Insurance - General
(i) (i) (ii) Tool Year From Committee and page, and No. and No	22.08	22.00		Insurance - Venu
(i) (i) (ii) (iii) Tool Year Pro Form Adjusted 12/31/95 Adjustment Total 19/31/95 Adjustment 19/31/95 Adjustme	87,523.40	32.8	87.TES-TS	The section 1
(i) (ii) (iii) Total Manufacture (iii) (ii	\$1,250.00	\$1,250.00	¥	
(i) (ii) (iii) Total Manufacture (iii) (ii	\$7,250.00	\$2,250.00	55.00	o 642 Hental of Equipment
(i) (ii) (iii) (ii	\$2,250.00	\$2,250.00	58.00	Kental of Building
(i) (i) (ii) (iii)	S1,230.00	58.00	\$1,230.00	Contractual Service
(i) (ii) Total members. (iii)	\$3,500.00	\$3,500.00	=	COMPREHENS SOFTON
(i) (ii) Total members. (iii)	38.00	\$4.8		200
(i) (i) (ii) (iii)	22.0	8 .8	***	Contractual Services
(i) (i) (ii) (iii)	\$976.75	22.00	8976.75	10 632 Contractual Services - Acet
(i) (ii) (iii) (iiii) (iiiiiiiiiiiiiiii	58.00	***	#	Contractual Services
(i) (ii) (iii) (iii) (iiii) (iiii) (iiiiiiii	\$1,300.00	SILPRE	2	
(i) (i) (ii) Test Year Pro Forms Adjusted and Indian India	3500.00	5501.00	ŧ	
(i) (ii) (iii) (iii) (iiii) (iiiiiiiiii	\$3,750.00	\$3,798.00	#	
(i) (i) (ii) Test Year Pro Forms Adjusted and Indian In	\$1,500.00	\$1,500.00	#	
(1) (2) (3) (4) Test Year Pro Forms Adjusted and No. and and an anti-relation of the No. and an anti-relation	ES PORTES	\$1,500.00	57,384.53	8 620 Materiale & Supplies
(1) (2) (3) (4) Test Year Pro Forms Adjusted and No.	\$25,000.00	35,450.30		
(1) (2) (3) (4) Test Year Pro Forms Adjusted and Name No. and Name 12/51/96 Adjustements Total Employees S44,395.17 \$23,264.23 \$67,680.6 \$0.00	38.68	##	=======================================	Pust for Power Pu
(1) (2) (3) (4) Test Year Pro Forms Adjusted at 200 page, and Name 12/25/296 Adjusted Total Employees S44,395,17 \$23,284,23 \$67,684, 90 \$8.00	\$22,917.46	\$1,200.00	\$21,717.46	-Wenase
(1) (2) (3) (4) Test Year Pro Forms Adjusted at 26d page, 10 (5) (6) Test Year Pro Forms Adjusted at 26d page, 10 (6) Test Year Pro Forms Adjusted 12/51/96 Adjustements Total 12/51/96 Adjustements Total 50.00 50.0	38.00	84.8	35.8	-Wenase
(1) (2) (3) (4) (5) (6) (7) (7) (7) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	50.00	**	\$6.00	Employee
(1) (2) (3) (4) Test Year Pro Forms Adjusted 12/25196 Adjustments Total S44,395.17 \$23,284.83 \$67,684.6	54.00	20.00	89.88	Salaries & Wages - Off
(i) (i) (ii) (iii)	\$67,600.00	\$23,204.83	544,395.17	107 mil-24
(i) (i) (i) (i) (i) (ii) (ii) (ii) (ii)	Total	Adjustments	12/31/96	No. Account No. and Name
(i) (i) (ii) (ii) (ii) (ii) (ii) (ii) (Adjusted	Pro Forma	Test Year	•
If schedule has to be continued on 2nd page, diffee and numbers.	3	9	8	
If actional has to be continued on 2nd page.		3		Illstoric () or Projected ()
			If achedule has	Schedule Year Ended:

\$167,421.93	\$77,369	\$90,053.26	TOTAL
\$250.00	\$250.00	\$0.00	
\$8.00	\$0.00	\$8.00	
\$1,642.28	3600.00	\$1,842.28	20 //S Mincensiations Principles
\$8.00	50,00	\$8.00	1
\$4.00	50.00	55.00	1
\$19,105.98	\$19,105.98	30.00	
\$8.00	50.00	90.00	766 Bar Carry
38.00	30.00		760 Advantata
			Insurance
			758 Insurance - Worldman's Comp.
27717		22.773.17	757 Insurance - General Liability
228			756 Insurance - Vehicle
\$1.413.25	30.00	STAILYIS	750 Transportation Expenses
\$1.250.00	\$1,250.00		
\$3,250.00	\$2,250.0		742 Kentral of Equipment
51,250.00	\$2,250.0		/41 Kental of Dunding/Keal Prop.
98,542.00	\$3,500.0	\$5,042.00	COMPACINE SERV
58.00	58.0	52.00	A Sec mentage man
58.00	252	8	Taber .
\$976.75	2	3776.75	Contracted Contracts
\$8.00	2		
00.000,12	Proof'TS		
\$500.00	2500.0		
\$3,750.00	33,750.		
S1,500.00	300.		•
30,000.22	Mee're		
		25.35.25	9 720 Materials & Supplies
51 5777		\$1.587.77	8 718 Chemicals
8			7 716 Fuel for Power Purchased
8	\$1.200	\$29,724.45	6 715 Purchased Power
00.00.00	\$13.500	\$6.00	
30.00	*	.	4 710 Purchased Sewage Treatment
38.00	*	į	3 704 Employee Pensions & Benefits
	*	\$4.88	Salaries & Wages - Off
.69 \$67,600.00	\$24,412.69	\$43,187.31	Salarios & Wages
Total	Adjuster	12/31/96	No. Account No. and Name
•	Pro Form	Test Year	•
3	9	2	
	į	100 and 100	
wed on 2nd page, reprint the account	to be contin	If actionals has	Schedule Year Ended:
est for each meath of the test year.	mary accou	of fee seconds	Docket No.:
southern has been about the to amount	THE P SOME.	- International Property of	

EXHIBIT P-1

ZELLWOOD STATION CAPITAL STRUCTURE TWELVE MONTHS ENDED DECEMBER 31, 1996

EXHIBIT NO.

		(1)	(2)	(3)	(4)
Line No.	Class of Capital	Total Capital	Ratio	Cost Rate	Weighted Cost
1 Lon	g-Term Debt	\$587,468	100.00%	7.95%	7.95%
2 Shor	rt-Term Debt	S0	0.00%	0.00%	0.00%
3 Prefe	erred Stock	S0	0.00%	0.00%	0.00%
4 Cust	omer Deposits	S0	0.00%	0.00%	0.00%
5 Com	mon Equity	S0	0.00%	N/A	N/A
6 Tax (Credits - Zero Cost	S 0	0.00%	0.00%	0.00%
7 Tax C	Credits - Wtd. Cost	S0	0.00%	0.00%	0.00%
8 Accus	m. Deferred Income Taxes	S 0	0.00%	0.00%	0.00%
9 Other	(Explain)	50	0.00%	0.00%	0.00%
10 Total		\$587,468	100.00%		7.95%

EXHIBIT Q

A cost study, including customer growth projections, which supports the proposed rates miscellaneous service charges, customer deposits and service availability charges. A sample cost study is enclosed with the application package. Provide a separate cost study for the water and sewer systems.

Attached as Exhibit Q-1 is the original cost study which supports the proposed rates and charges.

EXHIBIT Q-1

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

Company: Zellwood Station Ducket No.:

Test Year Ended: 12/31/96 Historical | X| Projected || EXHIBIT NO.

FPSC

Schedule No. 1 Page 1 of 1

Preparer: Chuck Lewis

				Preparer: Chuck Lewis
ine la.	Service Availability Charges	(2) Present	(3) Proposed	(4) Supporting Schedules
2	(1) Wastewater Plant Capacity Charges:			
3	Per ERC - All Customers			
5	Per Gallon - Residential	\$0.00	\$125	Sch. 4
8 9		\$0.0000	\$0.0000	Sch. 4
10	(2) Main Extension Charges:			
12	Per ERC - All Customers			
13 14	Per Gallon - Residential	\$0.00	\$145	Sch. 6
15 17		0.00	\$0.00	
18				
20 21	(3) Reserve Capacity Charges:			
22	Per ERC	. Wa		
			\$95	Sch. 7, Pg. 3 of

SERVICE AVAILABILITY CHARGE ANALYSIS

Company: Zellwood Station	
Docket No.:	FPSC
Test Year Ended: 12/31/96	Schedule No. 2
Historical (X) Projected []	Page 1 of 1
Wastewater	Preparer: Chuck Lewis
GROSS BOOK VALUE	4 726 074
LAND	1,736,274 11,484
DEPRECIABLE ASSETS	1,724,790
ACCUMULATED DEPRECIATION TO DATE	295,277
ACCUMULATED DEPRECIATION AT DESIGN CAPACITY	1,724,790
NET PLANT AT DESIGN CAPACITY	X 11,484
TRANSMISSION & DISTRIBUTION/COLLECTION LINES	915,344
MINIMUM LEVEL OF C.I.A.C.	52.72%
C.I.A.C. TO DATE	0
ACCUMULATED AMORTIZATION OF C.I.A.C. TO DATE	Ö
NEI C.I.A.C. TO DATE	ŏ
LEVEL OF C.I.A.C. TO DATE	0.00%
ACCUMULATED AMORTIZATION OF C.I.A.C. AT DESIGN CAPACITY	0
FUTURE CUSTOMERS (ERC) TO BE CONNECTED	189
COMPOSITE DEPRECIATION RATE	5.16%
COMPOSITE C.I.A.C. AMORTIZATION RATE	0.00%
NUMBER OF YEARS TO DESIGN CAPACITY	33.26
EXISTING SERVICE AVAILABILITY CHARGE PER ERC	0.00
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	0.00%
NET C.I.A.C. AT DESIGN CAPACITY	0
REQUESTED SERVICE AVAILABILITY CHARGE PER ERC	0.00
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	0.00%
NET C.I.A.C. AT DESIGN CAPACITY	0
MINIMUM SERVICE AVAILABILITY CHARGE PER ERC	32.03
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	52.72%
NET C.I.A.C. AT DESIGN CAPACITY	6,054
MAXIMUM SERVICE AVAILABILITY CHARGE PER ERC	45.57
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	75.00%
NET C.I.A.C. AT DESIGN CAPACITY	8,613
C.I.A.C. COLLECTED AT CAPACITY AT EXISTING CHARGE	0
TRANSMISSION & DISTRIBUTION/COLLECTION AT CAPACITY	915,344
LEVEL OF C.I.A.C./T & D OR COLL AT CAPACITY	0.00%
C.I.A.C. COLLECTED AT CAPACITY AT REQUESTED CHARGE	0
TRANSMISSION & DISTRIBUTION/COLLECTION AT CAPACITY	915,344
LEVEL OF C.I.A.C./T & D OR COLL AT CAPACITY	0.00%
LAST UPDATE	13-Jan-98

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

EXHIBIT NO.

Company: Zelboord Statles Docket No.: Test Year Endod:12/21/96 Historical [X] Projected []

FPSC Schedulo No. 3 Page 1 of 1 Proporer: Charit Lewis

Line			(2)	(3)	(4)	(3)
<u>* </u>		Test of Service Availability Charges	Plant Capacity (1)	Mole Estrados	Total	Supporti
		Gross Book Value	· - · · · · ·	- APP 7	in arrival as	Schodule
2			\$100,910			100
•	C	Depresable Attents	\$11,484	8013,344	81,736,274	34.8
•	D	Accommissed Depreciation to Date	\$800,446		\$11,464	Sch 8
-0-15 W	E	Accumulated December of the	\$146.646	8013,344 \$148,387	81,724,790	
	F	Not Plant at Dusign Capacity	\$809,446	1915,344	\$295,003	34.9
		사이님들의 가입니다고 하는 사람들이 들어 보고 있는데 그 사람들이 되었다. 그 사람들이 되었다면 하는데 그 사람들이 없었다.	\$11,464		81,724,790	
	G	Transmission & Distribution / Collection Lanes			\$11,484	
	H	Maximum Love of CIAC		2013344		
10				TO A YOUR TOTAL OF THE PROPERTY OF THE PARTY	\$915,344	34.1
n		CIACODA		100 COX	12.72%	
12	1	Accumulated Americanes of CIAC to Date	30			
						Sch. 11
						Sch. 11
D	K	Age. Amost of CIAC at Dangs Capacity				
. 14						
15	L	Fishere Customers (ERC) to be Consected				
			100			
16	M	Compute Depresiation Rate			189	Sch. 13
17			335%			1000
19				498	110%	Sch. 10
20	•	Existing Service Availability Charge Per ERC				
21		Level of CIAC at Dasign Capacity	2000			
22			0006	10.0	\$0.00	Sch. 14
23	Q	Requested Service Availability Charge Per ERC		100 00%	0.00%	
24	R	Love of CIAC at Daign Capacity	\$124.53			
25		경기에 되었는데 그 가지 때 얼마를 가려고 보는 사람들이 되었다.	22 04%	\$14LED	\$269.41	
×	3	Minamum Service Analabelty Charge Per ERC		100 00%	63.07%	
27	T	Lovel of CIAC at Design Capacity		00		
28					\$225.19	
29	U	Maximum Service Availability Charge Per ERC			\$2.72%	
30	V	Lord of CIAC at Design Capacity				
31		Control of the contro			\$320.37	
32	w	No. of Customers at Capacity			75.00%	
33	×	Current No of Customers	1,305			
34	Y	Annual Growth	1,116	1,305	1,305	•4
35	ż	Calculation of Z	1,116	1,116	1,116	Sch. 13 Sch. 13
36	AA	Number of Years to Design Capitally	144	•	6	
		тем и това и разду Сервону	33 26	157	162	Sch. 13
37		note: (I) Plant Capacity includes General Plant assets and depreciation	33 46	33.26	33.26	Sch. 13

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

Company: Zellwood Station Ducket No.: Test Year Ended:12/31/96 Illatorical [X] Projected []

FPSC. Schedule No. 4 Page 1 of 1 Preparer: Chuck Lewis

	0)		Year		Preparer: Chuck Lenis
l.ine No.	Culculation of Proposed Plant Capacity Fees		(2)	(3)	(4)
1	1996 Ending Balance:		Amount	Recup Schedules	Supporting Schedules
2 3 4	Gross Book Value - Plant (Excluding General Plant)				
5	Less: Accumulated Depreciation		\$786,444		Sek 1
7	Net Plant In Service		(\$139,724)		Sch.9
9	Used & Useful %		\$646,720		
10	Net Plant - Used & Useful		85.53%	18 To 18 To 18	
12 13	1996 ERCs		\$553,145		Sch. 13
14 15 16	Net Plant Per ERC		\$1,111		
17	Less: Utility Investment		\$498		Sch 12
18 19	Proposed Plant Capacity Fee Per ERC	75.00%	(\$374)		
			\$125	Schs. 1, 3	

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

Company: Zellwood Station Docket No.: Test Year Ended:12/31/96 Historical [X] Projected []

FPSC Schedule No. 5 Page 1 of 1 Preparer: Chuck Lewis

			Preparer: Chuck Lewis
	(I)	(2)	(3)
	Calculation of Proposed Main Extension Charges	Amount	Supporting Schedules
2	1996 Ending Balance;		
3	Gress Book Value - Mains		
5	Less: Accumulated Depreciation - Mains	8	15,344 Sch. 8
7	Net Plant In Service - Mains		18,387) Sch. 9
9	Used & Useful %	20	56,957
	Net Plant - Used & Useful		83.9% MFR's
	1996 ERCs		13,582
	Net Plant Per ERC - Mains		L111 Sch. 12
17	Less; Utility Investment		\$580
18 19	Proposed Main Extension Fee Per ERC	75.00%	(8435)
			<u> 1147 - </u>

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WASTEWATER

EXHIBIT NO.

Company: Zellmond Station Docket No.: Test Year Endod:12/31/96 Historical | X| Projected ||

FFSC Schodulo No. 6 Page 1 of 3 Proporur: Chuck Lowin

Line of the control o	DE HALL					Liebotel: Cpm	ck Lowis
No. Descriptions						4.00	
F. L.	 Unit	5/8 : 3/4-	344-	1-	11/2"		
METER INSTALLATIONS:		100				-r	1-4>

2

11

Page 1

CALCULATIONS OF PROPOSED RESERVE CAPACITY CHARGE - Colculation of Charge per ERC -

Company: Zallwood Station Decket No.: Test Year Endod:12/31/96 Historical (X) Projected ()

PPSC Schedulo No. 7 Page 1 of 3 Proparer Chack Lowis

Line No.	RIPUT DATA		
		PLNT	TAD
1 Not Plant - Non Used & Useful 2 Less: CEAC on Remaining ERC 3 Cost of Qualifying Assets	be the second of	674,294.00 (23,513.40) 650,770.60	766,957.00 (27,357.77) 739,599.23
4 Paters ERCs		186.02	188.62
4 Assemble Expense 5 Lens CIAC Ameritation 6 Not Depreciation Expense		42,093,00 0.00 42,093,00	45,025.00 0.00 45,025.00
Monthly Reserve Copasity Charge Per ERC.		\$ 45.15	4.62
7 Rate of Return		0.00	
8 Weighted Cost of Equity		0.00	
9 Federal Income Tax Rate		ى	
10 State Lacouse Tax Rate		4.00	
11 Annual Property Tax		\$00,00	
12 Other Costs		0.00	
13 Depreciation Rate		0.05	

CALCULATIONS OF PROPOSED RESERVE CAPACITY CHARGE

- Calculation of Charge per ERC -

Company: Zellwood Station Docket No.: Test Year Ended: 12/31/96 Historical [X] Projected []

FPSC Schodulo No. 7 Page 2 of 3 Proparer: Chuck Lewis

CALCULATION OF PLAN	TRE	SERVE CAPACIT	7		
Cost of Qualifying Assots: Divided By Puture ERC:		\$ 660,770.60 188.82	Annual Depreciation Expen	•	\$ 42,093.00 180.02
Cost/ERC: Multiply By Rate of Return:		3,446.46	Annual Depr. Cost per ERC		222.92
Annual Return Per ERC:		\$ 273.91	Annual Propery Tax Expens Poters ERC's:		-
Annual Reduction in Return: (Annual Depreciation Expense per ERC Times Rate of Return		17.72	Annual Prop. Tag per ERC:	•	2.65
Fodoral Tax Rate: Effective State Tax Rate:			Weighted Cost of Equity: Divided by Rate of Return:		
Total Tax Rate:		6.00	% of Equity in Return:		0.00
Effective Tax on Return: (Equity % Times Tax Rate)		•••	Other Costs: Poters ERC's:	•	0.00 188.62
Provision For Tax: (Tax on Return/(1-Total Tax Rat	•))		Cost per ERC:	•	•••
CALCULATION OF TAD RES	ERVI	CAPACITY			
Cost of Qualifying Assets: Divided By Future ERC:	•	739,599.23 188.82	Annual Depreciation Expense: Future ERC's:	5	45,025.00 188.82
Cost/ERC: Multiply By Rate of Return:	•	3,916.89 0.08	Annual Depr. Cost per ERC:	5	238.45
Annual Return Per ERC:	3	311.30			
Annual Reduction in Return: (Annual Depreciation Expense per ERC Times Rate of Return)	•	18.95			
Federal Tax Rate:		0.00	Weighted Cost of Equity:		0.00
Effective State Tax Rate:		0.00	Divided by Rate of Return:		0.08
Total Tax Rate:		0.00	% of Equity in Return:		0.00
Effective Tax on Return: (Equity % Times Tax Rate)		0.00	Other Costs: Future ERC's:	5	0.00 188.82
Provision For Tax: (Tax on Return/(1-Total Tax Rate))		0.00	Cost per ERC:	s .	0.00

CALCULATIONS OF PROPOSED RESERVE CAPACITY CHARGE - Calculation of Charge per ERC -

Company: Zellwood Station Docket No.: Test Year Ended: 12/31/96 Historical [X] Projected []

FPSC Schedule No. 7 Page 3 of 3 Preparer: Chuck Lewis

CALCULATION OF RESERVE CAPACITY FEES	ni in	PLANT	T&D
Unfunded Other Costs: Unfunded Annual Depreciation:	s	\$0.00 S \$222.92	\$0.00 \$238.45
Unfunded Property Tax:		\$2.65	\$0.00
Subtotal Unfunded Annual Expense:	s	\$225.57 S	\$238.45
Unfunded Expenses Prior Year:		\$0.00	\$0.00
Total Unfunded Expenses:	s	\$225.57 S	\$238.45
Return on Expenses Current Year:		\$17.93	\$18.95
Return on Expenses Prior Year:		\$0.00	\$0.00
Return on Plant Current Year:		\$273.91	\$311.30
Earnings Prior Year:		\$0.00	\$0.00
Compound Earnings from Prior Year:		\$0.00	\$0.00
Total Compounded Earnings:	•	S291.84 S	\$330.25
Earnings Expansion Factor for Tax:		\$1.00	\$1.00
Revenue Required to Fund Earnings:	•	\$291.84 S	\$330.25
Revenue Required to Fund Expenses:		\$225.57	\$238.45
Subtotal		\$517.41 S	\$568.70
Divided by Factor for Gross Receipts Tax:		\$0.96	\$0.96
ERC Annual Reserve Capacity Charge:		\$541.79 S	\$595.50
Monthly Reserve Capacity Charge Per ERC:		\$45.15 S	\$49.62

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

Company: Zellerard States Booket No.: Tool Your Endod: 12/21/94 Minutest | XI Projected ||

FFSC Scholade No. 8 Page 1 of 1 Propurer: Church Land

	(0)	æ	(3)	(4)	(3)	(4)	Ø
Na.	Assessed No. and Name	27% Eastern Eastern	Plant Capacity	Main Extension	Services & Meters	Service Service	Supporting Schoolste
3 4 5	352.1 Prantine 389.1 Other Plant & Miss. COLLECTION PLANT	97,74 R.113	87,748 8,113			: - <u>1</u>	MFR A-3
7 8 9 10	351.2 Land 354.5 Brustons & Improvement 361.5 Collection Serves - F 361.5 Collection Serves - G 362.5 Special Collecting 363.5 Services to Customers	\$11,464 50,746 2007,015 520,000		11,484 6,745 867,615 29,500			
12 13 14 15 16	363.2 Flow Managing Installation 380.3 Other Float & Minn. SYSTEM PUMPING PLANT 383.3 Load & Load Bloom						
17 18 19 20 21 22	3543 Streeten & Super-mone 370.3 Removing Wells 371.3 Promping Equipment 380.3 Other Plant & Mins. TREATMENT AND DISPOSAL PLANT 350.4 Land & Land Rights		2419				
25 26 27	354.4 Streetmen & Emperoments 361.4 Treetment & Clipped 361.4 Plant Server 361.4 Outlife Server Lines 361.4 Outlife Server Lines 361.4 Other Plant & Miss.	1007,011	150 687,670				
28 29 30 31 32	GENERAL PLANT 353.5 Lond & Lond Rights 354.5 Structure & Emperoments 364.5 Office Puminer & Equipment 365.5 Office Puminer & Equipment	\$2,465 \$1,161			•		
	391.5 Transportation Equipment 392.5 Stores Equipment 390.5 Trois, Shop & Counge 394.5 Lobortory Equipment 395.5 Power Operated Equipment 396.5 Communications Equipment	\$1,250 \$0 \$3,053 \$0					
	195-3 Chiesellaneous Equipment 197-3 Missellaneous Equipment 198-3 Othe Tangible Plant	120,500					
4	l desail	1,736,274	78444	915,344			
,	Putters Cost / CWIP		<u> </u>			0	
	7	1.736.274	78444	915344	•		

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Company: Zelfwood Station Doctot No.: Test Year Radod:12/01/96 Historical (3/) Projected ()

PPSC Schedule No. 7 Page 1 of 1 Proparer: Cheek Land

	(O)		æ	(a)	(4)	(J)	(9	e e
Lie No.			1994 Badhe Ass Day	Plant Capacity	Maio Extension	Meters	Service Installation	Sepporting Schoolsten
	I INTANGIBLE PLANT							
	2 351.1 Organization		22,987	22,987				MFR A-0
	3 352.1 Preachine 309.1 Other Plant & Mine.		4)76	4376				mrk 0.7
	COLLECTION PLANT			•				
	153.2 Land				Jan Vell, Still			
,	194.2 Street, & Incompany							
	369.2 Collection Servers - F		341 147,108		541			
,			738		147,108			
10	362.2 Special Collecting				738			
11								
12	364.2 Flow Measuring Devices 365.2 Flow Measuring Installation							
13	165.2 Flow Measuring Installation							
14	389.3 Other Plant & Mine. SYSTEM PUMPING PLANT		•					
16	353.3 Lead & Lead Rights				1 - Sale			
17	14 1 State Alexander							
18	394.3 Structure & Improvements 370.3 Reserving Wells 371.3 Penning Equipment 389.3 Other Plant & Mics.			•				
19	171.3 Presing Resident			•				
20	300 3 Other Plant & Mice.		33	33				
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights							
23	354.4 Structures & Improvements							
24	388.4 Treatment & Disposal		110,313	110,313				
25	381.4 Plant Source							
26 27	382.4 Outful Sever Lines 389.4 Other Plant & Miss.							
2	GENERAL PLANT		10	10		10	•	
3	153.5 Lond & Lond Rights					***		
30	354.5 Structures & Improvements							
31	190.5 Office Parsiago & Economist		244					
32	190.51 Computer Equipment							
33	391.5 Transportation Equipment							
34	391.5 Transportation Equipment 392.5 Storm Equipment		7					
35	393.5 Tools, Shop & Clurrage							
36	394.5 Lebertory Equipment		0					
37	395.5 Power Operated Equipment		•					
39	196.5 Communications Equipment 197.5 Microfessous Equipment							
	198.5 Othe Tampbie Plant							
41		0.00	5,208					
42		0.00						
43				ROMPO CHI				
44		Total	291.277					
				139.724	14317			

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT. WASTEWATER

Company: Zabrood Steen Desket No.: Tool Year Suded: 12/51/94 Historical (X) Projected ()

PPSC Schools No. 10 Page 1 of 1 Property: Chaste Level

1		(1)		(3)	(4)	(S)	(4)	n
2 331.1. Organization	No.	Attend No. and No.	Depresantes			Meters		
30.1 Other Plant & Man. 10 10 10 10 10 10 10 1		I INTANGIBLE PLANT						
30.1 Other Plant & Man. 10 10 10 10 10 10 10 1		2 351.1 Organization	8.40	1413				
COLLIGION FLANT 100		3 332.1 Francisco 4 300.1 Other Plant A biller	11.00					MOR B-13
200.2 Collection Security 10.00		COLLECTION PLANT		•				
SEC Collection Servers - P Sec.		1931ml	•					
March Marc		201.2 Streams & Improvement						
March Marc		MJ Colonia South - 7						
13 13 15 15 15 15 15 15			\$1,475		1,475			
13 13 15 15 15 15 15 15	11	363.2 Services to Chatemers			•			
March Marc		364.2 Flow Meanuring Devices						
Second S								
17								
19 201.3 201.5 201.5 20		303 Lord & Lord Blobs						
TREATMENT AND DEPOCIAL PLANT		194.3 Streeten & Improvement						
TREATMENT AND DEPOCIAL PLANT		270.3 Restring Wells						
TREATMENT AND DEPOCIAL PLANT		371.3 Pemping Squipment		THE RESERVE OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TW				
22 381.4 Statement & Experiment State 23 381.4 Statement & Experiment State 24 381.4 Statement & Experiment Statement Statemen		TOTAL PRINT A MAIN.						
Main Total Depreciation Excise Main	#	SMAL and A Loui Pictor						
Main Total Depreciation Excise Main	2							
### ### ### ### #### #### #### ########	24	380.4 Treatment & Discount						
Total Depreciation Expenses 19 19 19 19 19 19 19 1	25	2014 Plant Server						
Committee Plant Committee Committe	*							
2015 Land & Land Rights 90 2015 Structure & Equipment 91 21 2015 Computer Equipment 91 22 2015 Transportion Equipment 91 23 2015 Transportion Equipment 92 24 2015 Structure & Equipment 92 25 2015 Equipment 92 26 2015 Code Structure 92 27 2015 Form Operate Equipment 92 28 2015 Code Transportion Equipment 92 29 2015 International Equipment 92 20 2015 Code Transport Plant 91 20 20 20 20 20 20 20 20 20 20 20 20 20 2	77		#10				•	
36 364.5 Emention & Empirement 580 311 304.5 Comparing Empirement 5116 312.5 Comparing Empirement 5116 312.5 Comparing Empirement 512.6 312.5 Emm Empirement 512.6 312.5 Forest Openind Empirement 512.6 Communications Empirement 512.5 Forest Openind Empirement 512.5 State of	5							
31 201.5 Compare Expanses 32 201.5 Tempore Expanses 33 201.5 Tempore Expanses 34 201.5 Tempore Expanses 35 201.5 Tempore Expanses 36 201.5 Lebestry Expanses 37 201.5 Lebestry Expanses 38 201.5 Lebestry Expanses 39 201.5 Communication Expanses 39 201.5 Communication Expanses 39 201.5 Communication Expanses 40 201.5 Other Employer 40 201.5 Other Employer 41 42 43 44 Total Depreciation Expanses 42 1994 Average Depreciation Expanses 43 1994 Average Depreciation Expanses 44 1994 Average Depreciation Expanses 45 1996 Average Depreciation Float 46 1996 Average Depreciation Float 47 20 20 20 20 20 20 20 20 20 20 20 20 20	30	254.5 Streetwar & Incomments						
10 10 10 10 10 10 10 10		100.5 Office Parairus & Equipment						
27 20.3 Flower Operand Equipment 28 20.5 Communication Graphics 29 20.5 Communication Graphics 30 20.5 Othe Tompide Plant 41 42 42 43 Total Depreciation Express 43 1994 Average Depreciation Float 44 1994 Average Depreciation Float 45 1994 Average Depreciation Float 46 1994 Average Depreciation Float 47 1994 Average Depreciation Float 48 1994 Average Depreciation Float 49 1994 Average Depreciation Float 40 1994 Average Depreciation Float 40 1994 Average Depreciation Float 41 1994 Average Depreciation Float 42 1994 Average Depreciation Float 43 1994 Average Depreciation Float 44 1994 Average Depreciation Float 45 1995 Average Depreciation Float 46 1996 Average Depreciation Float 47 1996 Average Depreciation Float 48 1996 Average Depreciation Float 49 1996 Average Depreciation Float 49 1996 Average Depreciation Float 40 1996 Average Depreciation Float 40 1996 Average Depreciation Float 40 1996 Average Depreciation Float 41 1996 Average Depreciation Float 42 1996 Average Depreciation Float 43 1996 Average Depreciation Float 44 1996 Average Depreciation Float 45 1996 Average Depreciation Float 46 1996 Average Depreciation Float 47 1996 Average Depreciation Float 48 1996 Average Depreciation Float 49 1996 Average Depreciation Float 49 1996 Average Depreciation Float 49 1996 Average Depreciation Float 40 1996 Average Depreciation Float 41 1996 Average Depreciation Float 41 1996 Average Depreciation Float 41 1996 Average Depreciation Float 42 1996 Average Depreciation Float 42 1996 Average Depreciation Float 43 1996 Average Depreciation Float 44 1996 Average Depreciation Float 45 1996 Average Depreciation Float 45 1996 Average Depreciation Float 46 1996 Average Depreciation Float 47 1996 Average Depreciation Float 48 1996 Average Depreciation F		394.51 Connector Education						
27 20.3 Flower Operand Equipment 28 20.5 Communication Graphics 29 20.5 Communication Graphics 30 20.5 Othe Tompide Plant 41 42 42 43 Total Depreciation Express 43 1994 Average Depreciation Float 44 1994 Average Depreciation Float 45 1994 Average Depreciation Float 46 1994 Average Depreciation Float 47 1994 Average Depreciation Float 48 1994 Average Depreciation Float 49 1994 Average Depreciation Float 40 1994 Average Depreciation Float 40 1994 Average Depreciation Float 41 1994 Average Depreciation Float 42 1994 Average Depreciation Float 43 1994 Average Depreciation Float 44 1994 Average Depreciation Float 45 1995 Average Depreciation Float 46 1996 Average Depreciation Float 47 1996 Average Depreciation Float 48 1996 Average Depreciation Float 49 1996 Average Depreciation Float 49 1996 Average Depreciation Float 40 1996 Average Depreciation Float 40 1996 Average Depreciation Float 40 1996 Average Depreciation Float 41 1996 Average Depreciation Float 42 1996 Average Depreciation Float 43 1996 Average Depreciation Float 44 1996 Average Depreciation Float 45 1996 Average Depreciation Float 46 1996 Average Depreciation Float 47 1996 Average Depreciation Float 48 1996 Average Depreciation Float 49 1996 Average Depreciation Float 49 1996 Average Depreciation Float 49 1996 Average Depreciation Float 40 1996 Average Depreciation Float 41 1996 Average Depreciation Float 41 1996 Average Depreciation Float 41 1996 Average Depreciation Float 42 1996 Average Depreciation Float 42 1996 Average Depreciation Float 43 1996 Average Depreciation Float 44 1996 Average Depreciation Float 45 1996 Average Depreciation Float 45 1996 Average Depreciation Float 46 1996 Average Depreciation Float 47 1996 Average Depreciation Float 48 1996 Average Depreciation F	2	21.3 Transportant Spanner	220					
27 20.3 Flower Operand Equipment 28 20.5 Communication Graphics 29 20.5 Communication Graphics 30 20.5 Othe Tompide Plant 41 42 42 43 Total Depreciation Express 43 1994 Average Depreciation Float 44 1994 Average Depreciation Float 45 1994 Average Depreciation Float 46 1994 Average Depreciation Float 47 1994 Average Depreciation Float 48 1994 Average Depreciation Float 49 1994 Average Depreciation Float 40 1994 Average Depreciation Float 40 1994 Average Depreciation Float 41 1994 Average Depreciation Float 42 1994 Average Depreciation Float 43 1994 Average Depreciation Float 44 1994 Average Depreciation Float 45 1995 Average Depreciation Float 46 1996 Average Depreciation Float 47 1996 Average Depreciation Float 48 1996 Average Depreciation Float 49 1996 Average Depreciation Float 49 1996 Average Depreciation Float 40 1996 Average Depreciation Float 40 1996 Average Depreciation Float 40 1996 Average Depreciation Float 41 1996 Average Depreciation Float 42 1996 Average Depreciation Float 43 1996 Average Depreciation Float 44 1996 Average Depreciation Float 45 1996 Average Depreciation Float 46 1996 Average Depreciation Float 47 1996 Average Depreciation Float 48 1996 Average Depreciation Float 49 1996 Average Depreciation Float 49 1996 Average Depreciation Float 49 1996 Average Depreciation Float 40 1996 Average Depreciation Float 41 1996 Average Depreciation Float 41 1996 Average Depreciation Float 41 1996 Average Depreciation Float 42 1996 Average Depreciation Float 42 1996 Average Depreciation Float 43 1996 Average Depreciation Float 44 1996 Average Depreciation Float 45 1996 Average Depreciation Float 45 1996 Average Depreciation Float 46 1996 Average Depreciation Float 47 1996 Average Depreciation Float 48 1996 Average Depreciation F	ũ	Will Took Show A Common						
37 305.3 Form Operated Engineers 38 305.3 Connectionated Engineers 39 307.3 Minotherona Engineers 40 300.5 Othe Tangelor Plans 41 42 42 43 Total Depreciation Expense 45 1996 Average Depreciation Plans 46 1996 Average Depreciation Plans 47 704.000 706.000 706.000 9	×	204.5 Laboury Forman	14 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					
77 3 Ministrator Engineers	37	395.5 Power Operand Equipment						
30 3 Othe Toughte Plani \$1,315 12 13 14 15 15 15 15 15 15 15 15 15		NCS Communications Equipment						
41 42 43 44 Total Depreciation Express								
12			11.325					
43 Total Depreciation Express 92-077 42-073 43-073 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9								
1996 Average Depreciable Plant 1.734.790 794.440 993.660 0	43		A STATE OF THE STATE OF					
66 1994 Average Depreciable Plant 1.724.790 706.640 903.060 0		Total Depreciation Expense	20077	42.003	41001			
		1776 Average Depreciable Plant	1,724,790	795,644	993,860			
		Composite Depreciation Rate				1.0		

SCHEDULE OF CLAC AND CLAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

	Company Zellward States Double No. Tont Your Endock 13/31/94 Micharland (30) Projected (1)			FPSC Scheduline 11 Page 1 of 1 Proposer Charle Levia
	(0)	a	(3)	(9
Line No.	Arrest Micros Name	Ending CLAC	1996 CLAC Am Ameri	Supporting Schoolste
	Plant Capacity Charges	· ·	•	MFR A-12, Cal 2
	Line / Main Estimates Charges			MFR A-I4 Cal3
	Material des Charges			
	C-saulter	•		
,	Contributed Property			
11 12 13	Service Included Charges	•	•	
15	Total Water CIAC			

SCHEDULE OF ACTIVE CUSTOMERS AND ERC. BY METER SIZE AND CLASSIFICATION

New York Company of the Company of t		Page 1 of 1 Propulate
10	(4)	(II)
	Meter Equivalents (ERC)	Supporting Substation
	Table 2	
, ia	# #	
20 20 20		
	- uii	
13 14	:	
, i		
80.0		•
-	Domand Proter 1.0 1.1 1.0 1.1 1.0 1.1 1.0 1.1 1.0 1.1 1.0 1.1 1.0 1.1 1.0 1.0	Domand Equivalents Poster (ERC) 1.0 906 1.13 906 1.15 906 1.15 90 1.15

CALCULATIONS OF ERCS AT DESIGN CAPACITY AND FUTURE ERCS WASTEWATER

Company: Zellward States Docket No.: Test Year Endock: 2/31/96 (Materials) XJ Projected ()

PPSC Schools No. 13 Page 1 of 1 Proparent Cheed, Long

	O .	a	a
No.	Washington Frank Columns Males	A	Supporting Substitute
	Western Francisco		
	IPM EECs Margin Reserve Passer	1,111 1,005	Seb. 12
	Connect ERCs Plus Margin Reserve	1,116	
	Used & Useful Paramage	85.57%	
10	Plant Copenity in EMCs	1,305	
12	New Elica		
14	Projected Average Assessi Growth in ERCs		
15 16 17	Manufact of Years to Duniga Coperaty	22.2	
18	Collection Makes		
20 21 22 23 24	1986 ERCs Morph Reserve Factor	Lini	Seb. 21
24	Current ERCs with Margin Reserve	1,116	
25	Permitted No. of Low/ELCs	199	MFR F-5
27	Add Lots Under Construction		
30 31 32 33	Total Parameted No. of Loss/ERC's @ 12/31/96	1,305	
33	Peur ERC.		
34 35 36	Projected Average Avenual Growth in ERCs		
37	Number of Years to Durign Capacity	33.26	

SCHEDULE OF DEVELOPER AGREEMENTS

Company: Zellwood Station Doctot No.: Test Year Ended: 12/31/96 filinterical (X) Projected ()

FPSC Schodule No. 14 Page 1 of 1 Pressure: Chack Levis

(1)
Description

1 Not Applicable

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: Zellwood Station Doctot No.: Test Year Ended: 12/31/96 Historical [X] Projected []

FPSC
Schodulo No. 15
Page 1 of 1
Preparer: Chuck Leve

	(0)	1 T 10 X	
Line No.	Description		
	All Developer Agreements are designed to result in Contributed Property, other than the approved System Capacity Charges, Within the next 24 months.		

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

Company: Zellwood Station Doctat No.: Test Year Endod:12/31/96 Historical [X] Projected []

FPSC Schodule No. 16 Page 1 of 1 Preparer: Chuck Lewis

(1)

Lia.

Description

1 See Attached 2 F.D.E.P. Pos Permit

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: Zallwood Station
Doctor No.:

Tot Your Raded: 12/31/96
Historical (X) Projected []

Zince
No.

Company: Zallwood Station
Stat

NONE

SCHEDULE OF MANDATED PLANT UPGRADES

(1) ı

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: Zellwood Station Docket No.: Test Year Ended:12/31/96 Historical [X] Projected []

FPSC Schodule No. 19 Page 1 of 1 Preparer: Chuck Lewis

	(0)	(2)	(3)
Line No.	Year	# New ERC's	Total ERCs
1 2	1995 1996		994
3	1997	7	1001
4	1998		996
5 6	1999	3 3 3 3	999
6	2000	Aug 10-	1002 1005
7	2001	3	1003
	2002	3	1008 1011
9 10	2003	3	1014
ii	2004	3 3	1017
12	2005	3	1020
13	2006	3	1023
14	2007 2008	3	1026
15	2009	3	1029
16	2010	3	1032
17	2011	3 3	1035
18	2012	j	1038
19	2013	3	1041 1044
20	2014	3	1047
21	2015	3	1050
22	2016	3	1053
23 24	2017	3	1056
25	2018	3	1059
26	2019	3	1062
27	2020	3	1065
28	2021 2022	3	1068
29	2022	3	1071
30	2024	3	1074
31	2025	3	1077
32	2026	ž	1083
33	2027	3	1086
34	2028	3	1089
35 36	2029	3	1092
37	2030	3	1095
38	2031	3	1098
39	2032	3	1101
40	2033 2034	3 3 3	1104
41	2034		1107
42	2035	3	1110
43	2037	3 3	1113
44	2038	3	1116 1119
45	2039	3	1122
46	2040	3	1125

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

Company: Zellwood Station Doctot No.: Test Year Endod:12/31/95 Historical [X] Projected []

FPSC Schedule No. 20 Page 1 of 1 Property: Chack Lowie

Lieu No. Description

See proposed Tariff Shoots

ALLOCATION OF REVENUE REQUEREMENT TO ACCT. NO. ACCOUNT TITLE	OAM	REVERUE ALLOCAT BASE PACELITY CHARGE	TOWASA & GALLOMAGE	REVENUE ALLOCAT	GALLONAGE	
601 Salarine and Wager - Employees 603 Salarine and Wager - Officere 603 Salarine and Wager - Officere 604 Employee President and Benedita 605 Purchased Visitar 616 Purchased Pysser 616 Pust for Person Production 618 Chambrated Pysser 610 Controvation Supplies 610 Controvation Services - Sup. 613 Controvation Services - Apail. 613 Controvation Services - Apail. 613 Controvation Services - Apail. 614 Controvation Services - Apail. 615 Controvation Services - Apail. 616 Controvation Services - Apail. 617 Controvation Services - Other 618 Controvation Services - Other 619 Services - Other 610 Services - Other 610 Services - Other 610 Services - Other 611 Services - Other 612 Services - Other 613 Services - Other 613 Services - Other 614 Services - Other 615 Services - Other 615 Services - Other 617 Services - Other 618 Services - Other 619 Services - Other	507,000 507,000 500	Mark Mark Mark Mark Mark Mark Mark	CALLONGOS CHANGOS LAPIA LAP	GRANTS 207,000 20 20 20 20 20 20 20 20 20 20 20 20	CHARCE 20 20 20 20 20 20 20 20 20 20 20 20 20	
All Deposition Deposit (No. of CAC)		-	-	-		
407 Americation (Other) Team Other Then Science 94.1 Regulatory Assessment Press		in.	•	•	•	
M.1 Republicy Assument From 1.11 Percent Property 1.12 Peyroli Other Total Team Other	100m		# # # # # # # # # # # # # # # # # # #	#12.00 # # #		
HO basca Tas Espain ET basca Espain	•		•	•	-	
Total Reviews Registered	204.00 204.00	The second	•			
Lour Ministerius Bardin Charges Revenus Requirements Steps Service Rates	Belle					
Protocol EMC1 Number of Total Sile Pestured EMC1 OVER 10,000 (\$805.4	ILAN ILAN ILAN ILAN	===	NAME OF THE PARTY	\$57,500.76 \$57,500.76 \$500,500.00		100 A
Combine the	Plants Of Males		BC)		Page 2 c	Rennan Proof
Parties of the state of the sta	\	1,50 1,50 1,50 1,00 1,00 1,00 21,00 91,00 115,00	17.3 0.0 17.3 0.0 16.0 16.0 20.0 0.0 0.0	11,055.0 20.0 210.0 0.0 072.0 192.0 192.0 0.0 0.0 10.0 10.0 10.0 10.0 10.0 10.	815.10 822.45 837.73 873.30 8134.40 8377.30 8773.50 8735.60 81.794.30	\$190,473.3 90.0 \$3,171.0 90.0 \$10,147.3 \$2,699.3 90.0 90.0 \$301,222.4 (\$46.45
SPT 2 Mer Chambledow Blace (I)	100 m	1.30 1.30 1.30 1.30 1.00 1.00 1.00 1.00	963.6 6.0 17.5 6.0 34.0 14.0 23.0 6.0 6.0 1.046.1	11,3472 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	### Date ### BL17 ### BL17 ### BL17 ### BL17 ### BL17 ### BL18 ### BL	Part SSP,041254 SSS,041254 SSJ,071,13 SS,00 SS,01256 SS,01256 SS,00 SS,0
Condition Water State (Plat) Surethergo Charge Classifictor State (Fr a 14" ul 14"	200.37 200.37 200.34 200.34 200.34 200.39 2010.39 2010.39 2010.39 2010.39 2010.39 2010.39 2010.39 2010.39 2010.39 2010.39		-	مساح	hau b	Des

ACCT.	N OF REVENUE REQUIREMENT 1		REVENUE ALLO	CATION AS A %	REVENUE ALLOC	2 NOTA
NO.	ACCOUNT TITLE	OAM EXPENSE	BASE FACILITY CHARGE	GALLONAGE	BASE PACILITY CHARGE	GALLONAGE
701 Salari	es and Wages - Employees	267,600	103,00%	•	\$67,600	
703 Select	es and Wages - Officers		100.00%	0.00%	367,800	
704 Emple	yes Pensions and Benefits		100.00%	0.00%	3	
710 Purch	need Sowings Trentment		100.00%	0.00%		
711 Sludge	Removal Expense	\$13,500	100,00%	0.00%	\$13,500	
715 Purch		\$30,924	100.00%	0.00%		
716 Fuel fo	r Power Production		100.00%	0.00%	\$30,924	
718 Chemic		\$1.500	100.00%	0.00%	\$0 \$1,588	
720 Materia	sie & Supplies	\$13,366	100.00%	0.00%		
731 Contra	ctual Services - Engr.		100,00%	8,00%	\$13,266	
732 Centra	ctual Services - Acct.	977	100.00%	0.00%		
733 Course	ctual Services - Legal		100.00%	0.00%	5977	
734 Contrac	chael Services - Mignet. Pees		100.00%	6,00%		
735 Contrac	tatal Services - Other	38.542	100,00%	0.00%		
741 Rental o	Fallding/Real Property	\$2.250	100,00%	0.00%	\$8,542	
742 Rental e	(Equipment	53,600	100.00%	0.00%	\$2,250	
750 Transpo	rtation Expenses	81,413	100.00%		23,500	
756 Insuran	co - Vahido		100.00%	6.00%	\$1,413	9
757 Incuran	e - General Liability	\$2,773	100,00%			
758 Insuran	e - Workmans Comp.		100,00%	4.00%	\$2,773	
759 Incurance	n - Other		100.00%	0.00%		91
760 Advertis	ing Expense			8.00%		
766 Regulate	ry Comm. Expenses - Rate Case	\$19,106	100.00%	0.00%		30
767 Regulate	ry Commission Expenses - Other	47,100	100.00%	0.00%	\$19,106	*
750 Bed Deb			100.00%	0.00%		30
775 Meather	new Expense	A SHOW THE REAL PROPERTY.	100.00%	0.00%		50
Total On	erations & Maintenance Expense	\$1,893 \$167,423	100.00%	0.00%	\$1,892	
					\$167,01	
403 Depreciat	ion Expense (Net of CLAC)	\$66,450	100.00%	4.00%	\$66,458	
407 Amerika	ion (Other)		100.00%	0.00%		
T 04	er Then Income					-
# 1 Persolator	y Americant Tous					
Al Personal I	Commence of the Control of the Contr	\$12,263	100.00%	0.00%	\$12,253	
Li Payroll			100.00%	0.00%		50
Other			100.00%	0.00%		50
Total Taxe	· Calar		100.00%	0.00%		99
		\$12,2 5 3			\$12,253	9
09 Income Ta			100.00%	0.00%		-
27 Interest Ex	-	236,146	100.00%	0.00%	236,146	*
Total Reve	nue Requirement	\$272,279			\$272,278	50
Less: Miscs	Hansous Service Charges		100.00%	0.00%		50
Revenue Re	quirements from Service Rates	\$272,279			\$272,278	
						_
Factored ES Number of E		13,326				

5/8° x 3/4°	Class/Motor Size	ale de d	Number Of Meters	Demand Factor	ERC's	Annual	Flat Rate	Annual Revenue Proof
Full 3/4°			996	1.0	996.0	11,952.0	\$20.43	\$244,179.36
1.			0	1.5	0.0	0.0	230.65	\$0.00
1 1/2*			7	2.5	17.5	210.0	\$51.08	\$4,290.72
2*			0	5.0	0.0	0.0	\$102.15	\$0.00
3*			7	8.0	56.0	672.0	\$163.44	\$13,728.96
4.				16.0	16.0	192.0	\$326.88	\$3,922.56
6°				25.0	25.0	300.0	\$510.75	\$6,129.00
			•	50.0	0.0	0.0	\$1,021.50	\$0.00
10-				80.0	0.0	0.0	\$1,634.40	\$0.00
			0	115.0	0.0	0.0	\$2,349.45	\$0.00
		Total	1,012		1,110.5	13,326.0	Difference Rounding	\$272,250.60 (\$27.40)

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER

EXIGBIT NO.

Company: Zellwood Station Decinet No.: Test Year Endod:12/31/96 Historical [X] Projected []

FPSC
Schodule No. 1
Page 1 of 1
Proporer: Chuck Lewis

Service Availability Charges	(2) Present	(3) Proposed	(4) Supporting Schodules
			
Per ERC - All Customers	0.00	\$141	Sch. 4
Per Gallon - Residential	0.00	0.00	N/A
Main Estencion Charges:			
Per ERC - All Customers	0.00	53 1	Seb. 5
Per Gallon - Residential	0.00	\$0.00	N/A
Meter Charges:			
Per Connection - 5/8 " x 3/4"	0.00	\$195	Sch. 6
Per Connection - 1*	0.00	\$195	Sch. 6
Per Connection - 1 - 1/2*	0.00	\$225	Sch. 6
Per Connection - 2*	0.00	\$365	Sch. 6
Per Connection - Over 2*	0.00	Actual Cost	3ch. 6
Service Installation Charges:			
Per Connection - 5/8 * x 3/4*	0.00	\$193	Sch. 9
Per Connection - 1*	0.00	\$193	Sch. 9
Per Connection - 1 - 1/2*	0.00	\$210	Sch. 9
Per Connection - 2*	0.00	\$285	Sch. 9
Per Connection - Over 2*	0.00	Actual Cost	Sch. 9
serve Capacity Charges:			
Per ERC	N/A	\$61	Sch. 7, Pg. 3 of 3

Company: Zellwood Station Docket No.; Test Year Ended:12/31/96

Historical (X) Projected []

FPSC Schedule No. 2 Page 1 of 1 Preparer: Chuck Lewis

UTILITY ZELLWOOD STATION DOCKET NO. TEST YEAR ENDED 12 MONTHS ENDED DECEMBER 31, 1996 WATER ASSUMPTIONS:

GROSS BOOK VALUE	1,399,277
DEPRECIABLE ASSETS	7,831
ACCUMULATED DEPRECIATION TO DATE	1,391,446
ACCUMULATED DEPRECIATION AT DESIGN CAPACITY	241,276
NET PLANT AT DESIGN CAPACITY	1,391,446 7,831
TRANSMISSION & DISTRIBUTION/COLLECTION LINES	223,009
MINIMUM LEVEL OF C.I.A.C.	15.94%
C.I.A.C. TO DATE	250,000
ACCUMULATED AMORTIZATION OF C.I.A.C. TO DATE	12,513
NET C.I.A.C. TO DATE	237,488
LEVEL OF C.I.A.C. TO DATE	20.51%
ACCUMULATED AMORTIZATION OF C.I.A.C. AT DESIGN CAPACITY	428,282
FUTURE CUSTOMERS (ERC) TO BE CONNECTED	189
COMPOSITE DEPRECIATION RATE	5.98%
COMPOSITE C.I.A.C. AMORTIZATION RATE	5.00%
NUMBER OF YEARS TO DESIGN CAPACITY	33.26
EXISTING SERVICE AVAILABILITY CHARGE PER ERC	0.00
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	0.00%
NET C.I.A.C. AT DESIGN CAPACITY	(178,282)
REQUESTED SERVICE AVAILABILITY CHARGE PER ERC	0.00
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	0.00%
NET C.I.A.C. AT DESIGN CAPACITY	(178,282)
MINIMUM SERVICE AVAILABILITY CHARGE PER ERC	5,709.27
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	15.94%
NET C.I.A.C. AT DESIGN CAPACITY	1,248
MAXIMUM SERVICE AVAILABILITY CHARGE PER ERC	5,856.36
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	75.00%
NET C.I.A.C. AT DESIGN CAPACITY	5,873
C.I.A.C. COLLECTED AT CAPACITY AT EXISTING CHARGE	250,000
TRANSMISSION & DISTRIBUTION/COLLECTION AT CAPACITY	223,009
LEVEL OF C.I.A.C./T & D OR COLL AT CAPACITY	112.10%
C.I.A.C. COLLECTED AT CAPACITY AT REQUESTED CHARGE	250,000
TRANSMISSION & DISTRIBUTION/COLLECTION AT CAPACITY	223,009
LEVEL OF C.I.A.C./T & D OR COLL AT CAPACITY	112.10%
LAST UPDATE	13-Jan-98

\$ 44 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	20 20	***********	=====	 	76	
Alumana Border Ambalany Chape For EAC Lored of Clade as Breign Capacity Rs. of Camanana of Capacity Capacity and Capacity Capacity and Capacity Ambalan of Each as Despe Capacity Resource of Team as Despe Capacity	Ending Service Anadomy Charge For EEC Lond of Claic of Ending Capacity Repeated Service Anadomy Charge For EEC Lond of Claic of Ending Capacity Parameter Service Anadomy Charge For EEC Lond of Claic of Endings Capacity Land of Claic of Endings Capacity Land of Claic of Endings Capacity	Are Amen of Class of Dings Capacity Frame Commune (BRC) is to Commune Companie Department from	Translation & Brown of Colores Line Research of Clack Clack in Dear Accommission Assessment of Clack to Dear	Come has Van Long Dynamic Arma Accommod Dynamic Days Accommod Da	(t) Ital of Berriss Arrabathy Charges	A. Camellones of Theorem B
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CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WATER

- Based on Used & Useful Historical Plant -

EXHIBIT NO.

Company: Zellwood Station Docket No.: Test Year Ended:12/31/96 Historical [X] Projected []

FPSC Schedule No. 4 Page 1 of 1 Preparer: Chuck Lewis

				Paret. Chuck Lewis
lne:	(1)	(2)	(3)	(4)
<u> </u>	Calculation of Proposed Plant Capacity Fees	Amount	Recap Schedules	Supporting Schedules
1 2	1996 Ending Balance:			
3	Grees Book Value - Plant (Excluding General Plant)	\$898,225		
5 6	Less: Accumulated Depreciation	(\$164,318)		Sch. 8
7	Net Plant in Service	\$733,907		Sch. 9
9 10	Used & Useful %	85.53%		
11	Net Plant - Used & Useful	\$627,717		Sch. 13
13	1996 ERCs	1111		
15	Net Plaat Per ERC	\$565.26		Sch. 12
17 18	Less: Utility Investment 75,00%	(\$423.94)		
19	Proposed Plant Capacity Fee Per ERC	\$141.31	Scho. 1, 3	
THE OWNER WAS COUNTY OF				

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

EXHIBIT NO.

Company: Zellwood Station
Docket No.:
Test Year Ended: 12/31/96
Historical [X] Projected []

FPSC Schedule No. 5 Page 1 of 1 Preparer: Chuck Lewis

				· · · · · · · · · · · · · · · · · · ·
Line	(1)		(2)	(3)
No.	Calculation of Proposed Main Extension Charges		Amount	Supporting Schedules
1 2	1996 Ending Balance:			
3 4	Gross Book Value - Mains		\$223,009	Sch. 8
5 6	Less: Accumulated Depreciation - Mains		(\$58,537)	Sch. 9
8	Net Plant In Service - Mains		\$164,472	
9	Used & Useful %		83.91%	
- 11	Net Plant - Used & Useful			Sch. 13
12	1996 ERCs		\$138,015	
14 15	Net Plant Per ERC - Mains		m	Sch. 12
16			\$124.28	
17 18	Less: Utility Investment	75.00%	(\$93.21)	
19	Proposed Main Extension Fee Per ERC		\$31.07	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

Company: Reduced Status Deathet No.: Test Your Radiot: 12/31/94 Millesteni (17) Projected (1

W THEREE

Property Chart Law

								Page 1 of 2 Proposes Check Look		
	Designation	Per		50 s 24"	ber .	r				
METER I	PSTALLATIONS:	- 6					114-	r	**	
	Dent Labor (2 Persons 1.5 Hours)									
1	Moonels	4. Meter Box (Standard)	100	***						
		h Marr	1.00		48	84.00				
		6 Couplings (breas)	100	***	48	44.00	4.6	200	AL COM	
,	A & G Overhead Rate (12 00th) *		100	2000	30.00	68.37	190	***	40	
				13.00	13.12	20.00	200	250 32	Acies	
					13.12	19.36	1742	20 00	40	
			Total	193.00	100		3744	30 26		
					193 93	327.43	166.42		ALLINA	
in teams			made and the second	193.00			100.43	444.78		
DOUBLE	SERVICE MSTALLATIONS:				193 00	225.00	343.00		A Cod	
						20.77	143.00	443.00	ALC:US	
1	Dent Labor (2 persons 4 hours)								A C	
1	March			130.40						
		A Topping Soldle 6"	100	nn	130.46	130.40				
		a Topping State of b Corporation Step c Puly Adding Digman)	100	100	22.36	1126	130.46	130-49		
		c Poly fiding (Squard)	1000	in.	10.00	14.70	12.36		AL Com	
		4 Cut Sun/Com atom	100		170		44.52	1236	AL Cont	
AND THE		e U-Brech (Double Service)	100	2544	25.44	100	18.30	63.72	A COM	
	A & G Overhead Rate (16 700m)			13.00	13.00	33.94	89.79	11 10	AL Cod	
				144	1.0	11.00	11 m	127.20	AI Cod	
						12.99	3423	13.00	AL COM	
				207.97	201.97			1727	AL COM	
						270.06	115.46			
		Preside C						43012	Al Cos	
NOW THE				305.00					No.	
MACHE 21	IRVICE INSTALLATIONS					234.00	115 to			
								43600	-	
	Direct Labor (2 persons x 6 hours)	Charles and the second	선생님 생님은 사람들이 없다.							
	Materials	4 Toning Calledon	100	138-46						
		a Topping Soddle or b. Corporation Stop c. Poly Tubing Orymody	1.00	22	138.46	138.40	120.49			
			100	10.00	22.36	228	1114	120-46	AL COM	
		4 Curb Step / Comp. stepsey	200	170		1470	44.02	2234	4Cm	
	A & O Comband Rate (15 000mg	a court may comp referre	100	1272	170	1.00	18.30	6372	AC.	
				1.0	1172	12.72		11 10	ACes	
				THE RESERVE	8.59	10.17	12.72	1272	A Cus	
						同人に記録者が発展をプロットで	1639	24		
				178.45				The Miles of the Control	Al Cost	
					100.10	191.33				
		Proposet (E		1866			23447	274,94		
					100.00	190.00				
		Are for Single &	Double Service:	500			235.00	275.00		
					\$193	Que .			At Cod	
							\$30S	13ee		
								2348		

CALCULATIONS OF PROPOSED RESERVE CAPACITY CHARGE - Calculation of Charge per ERC -

Company: Zellwood Station Docket No.: Test Year Ended: 12/31/96 Historical [X] Projected []	FPSC Schedule Page 1 of Preparer:	
(1) (2)	(3)	(4)
Line		
No. INPUT DATA	PLANT	T&D
1 Net Plant - Non Used & Useful 2 Less: CIAC on Remaining ERCs 3 Cost of Qualifying Assets	\$752,106 (\$26,683) \$725,423	\$164,472 (\$5,867) \$158,605
4 Future ERCs	189	189
4 Annual Depreciation Expense 5 Less: CIAC Amortization 6 Net Depreciation Expense Monthly Reserve Capacity Charge Per	\$53,230 \$0 \$53,230 \$53.20	\$15,614 (\$12,513) \$3,101 \$7.37
7 Rate of Return	7.95%	
8 Weighted Cost of Equity	0.00%	
9 Federal Income Tax Rate	0.00%	
10 State Income Tax Rate	0.00%	
11 Annual Property Tax	0.00%	
12 Other Costs	0.00%	
13 Depreciation Rate	5.96%	

Company: Zellwood Station locitet No.: est Your Ended: 12/31/96 listorical [X] Projected []

PSC chedule No. 7 age 2 of 3 reparer: Chuck Lew

CALCULATION OF PLANT RESERVE CAPACITY

Effective Tax on Return: 0.00% (Equity % Times Tax Rate) Provision For Tax: 0.00% Tax on Return/(1-Total Tax Rate))	Federal Tax Rate: Effective State Tax Rate: Total Tax Rate:	Cost of Qualifying Amete: Divided By Future ERC: Cont/ERC: Multiply By Rate of Return: Annual Reduction in Return: (Annual Reduction in Return: (Annual Depreciation Expense per ERC Times Rate of Return)	Effective Tax on Return: (Equity % Times Tax Rate) Provision For Tax: (Tax on Return/(1-Total Tax Rate)) CALCULATION OF TAD RESERVE CAPACITY	Reduced Tax Rate: Effective State Tax Rate: Total Tax Rate:	Cost of Qualifying Assets: Divided By Future ERC: Gent/ERC: Multiply By Rate of Return: Assets Return Per ERC: Assets Reduction in Return: (Assets Depreciation Expenses per ERC Time Rate of Return)
2,00%	0.00%	S \$151,603 S \$150,97 7,95% S \$66.76 S \$13.11	9.00	0.00	\$ \$723,422.67 \$ \$2,841.81 \$ \$803.33 \$ \$82.40
Other Costs: \$ Future ERC's: Cost per ERC: \$	Weighted Cost of Equity: Divided by Rate of Return: % of Equity in Return:	Annual Depreciation Expense: S Future ERCs: Annual Depr. Cost per ERC: S	Other Conta: Patters ERCO: Cost per ERC: S	Weighted Cost of Equity: Divided by Rate of Return: % of Equity in Return:	Annual Depreciation Expense: S Printer ERCh: Annual Depr. Cost per ERC: S Annual Propery Tax Expense: S Printer ERCh: Annual Prop. Tax per ERC: S
0.00	0.00	\$3,101.00 189 \$16.42	\$6.00 189	0.00%	\$33,230 189 \$281.50 90.00

CALCULATIONS OF PROPOSED RESERVE CAPACITY CHARGE - Calculation of Charge per ERC -

Company: Zellwood Station Docket No.: Test Year Ended: 12/31/96 Historical [] Projected [X]

FPSC Schedule No. 7 Page 3 of 3 Preparer: Chuck Lewis

CALCULATION OF RESERVE CAPACITY	FEES	PLANT	T&D
Unfunded Other Costs: Unfunded Annual Depreciation: Unfunded Property Tax:	en e	0.00 \$ 281.90 0.00	0.00 16.42 0.00
Subtotal Unfunded Annual Expense: Unfunded Expenses Prior Year:	s -	281.90 \$ 0.00	16.42 0.00
Total Unfunded Expenses:	\$	281.90 S	16.42
Return on Expenses Current Year: Return on Expenses Prior Year: Return on Plant Current Year: Earnings Prior Year: Compound Earnings from Prior Year:		22.40 0.00 305.33 0.00 0.00	1.31 0.00 66.76 0.00 0.00
Total Compounded Earnings: Earnings Expansion Factor for Tax:	\$	327.74 \$ 1.0	68.06 1.0
Revenue Required to Fund Earnings: Revenue Required to Fund Expenses:	s	327.74 \$ 281.90	68.06 16.42
Subtotal	S	609.64 \$	84.49
Divided by Factor for Gross Receipts Tax:		95.50%	95.50%
ERC Annual Reserve Capacity Charge:	s	638.37 \$	88.47
Monthly Reserve Capacity Charge Per ERC:	s	53.20 \$	7.37

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: Entreed Status Desket Ho.: Test Your Ended:12/01/96 Historical | XJ Projected ||

PPSC Scholate No. 6 Page 1 of 1

	(1)	(a)	Ø)			Lido	E Check Leve
		(I) 1996 Plant		(4)	a	(6)	-
<u> </u>	Account No. and Home	Balance	Phot	Male	Services		n
			1440	Extrades	A Meten	Service Intelleting	Supports Schedule
	INTANGIBLE PLANT						7-1-
1	NLI OS	130,836					
,	M21 French	11,111	\$10,836				
X 10	336 1 Oder Pa.		11,333				MFR AS
:	SOURCE OF SUPPLY & PUMP. PL						
;	200 2 Lond & Le Ru 200 2 Street, & Jan	\$7,004	\$7,834				
	3953 Cal Rea		10				
	363 Lds, Rin & la						
	NII Web 4 Ser						
ii.	343 Mil Od	\$134,529	\$134,329				
12	3003 Supply Mains	130,446	130,614				
13	3103 Per Con Eq		Washington and the second				
14	311.2 Pane Eq.	The state of the s					
15	339 3 Obn Pl	\$657,415	\$457,415				
16	WATER TREATMENT PLANT	50					
17	301) Led 4 Re						
	304.3 Street, & Improv						
	138.3 Tres. 54	\$736	1776				
*	3303 Cober Pt.	\$1,477	13,477				
21	TRANS. & DIST. PLANT	\$432	3433				
11	303.4 Lond & St.						
23	384 Stat. & Inc.						
10 700	3384 Dec. No.						
-	INA TADISM	\$73,047		\$73,647			
47.	333.4 Services	\$149,962		8149,962			
n	334 4 Maters & Inc.	Barrier Astronomica Astronomica (Contraction Contraction Contracti					
	3354 Hydrau	\$254,130				4.00	
2	330-4 Other Plant & Mint				\$254,130		
	GENERAL PLANT						
31	303.5 Land & Rts.						
12	343 Street & Ing						
10	3465 Fem AFIL	\$1,693 \					
×	3415 Trensp. Eq	\$805					
35	342.5 Samus Equip.	\$1,250					
×	343.5 Tools Shop Eq.	10 /	33 415				
37	344.5 Lab Equip.	\$18,676			하다 어떻게 되었다. 그는 그 것으로 하다		
	345.5 Power Op. Eq.						
39	346.5 Com. Eq.						
*	347.5 Macellaneous Economical						
41	348 5 Other Toughtle Plant	12.00					
42							
43						0-2-1-1-1	
44	Subtetal						
45	WIII 222277	11,399,277	1999,225	1223 009			
46	Future Cost / CWIP		200		2254.130		
47							
48	Total	** ***			<u>H</u>		
		\$1,399,277	\$490,225	\$223,000			

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: Zelboued States Declar No.: Test Year Endod: 12/34/96 Ministral [X] Projected []

FFSC Scholde No. 9 Fegs 1 of 1 Frenery: Charl Local

	0		A TOTAL			2 top.	our: Churk Louis
		(I) 1996	4	(4)	(9)	16 to 1	
Maria .	Account No. and Name	Ending	Pleat	Main		19	(7)
		Acc. Dep		Extension	Meters	Service Installation	3-99-
	INTANGIBLE PLANT				40		- Mint
	301 OR						
	302 1 Franch	518,612	SIRAIR				
	339 1 Oder Pt	\$4,998	1010				
	SOURCE OF SUPPLY & PUMP. PL.	30					MFR A
	303.2 Land & Ld Rt		그가 뭐 하게 뭐 게 먹었다니요?				
	304 2 Struct. A los						
19	3652 Cal Res.						
	3062 Lake, Rive & In						
10	307 2 Wells & Spr.						
ii	3002 Infil Gull	\$33,648	SD4				
12	300 2 Supply Monte	\$3,084	\$3,004				
ü	310 2 Pur Gen. Eq						
14	311.2 Pump Eq.	30 St. 10	· 建设设计划			1	
15	339.2 Ober M	\$103,900	\$163,000			A CONTRACTOR OF THE PARTY OF TH	
16	WATER TREATMENT PLANT						
17	3033 Lord & Ru						
	304.3 Struct & Improv						
	320.3 Tirest Eq	835	155				
20	339 3 Cober PI	\$550	\$330				
21	TRANS & DIST. PLANT	165	165				
n	303.4 Lond & Rt						
23							
24	304.4 Struct & Imp.	30					
25	310 4 Distr Res.	\$24,669					
26	331.4 T & D Mains	\$33,866		22460			
27	333 4 Services	5		\$33,846			
	334.4 Meters & Inst	\$12,707					
28	335.4 Hydrants	90			\$12,707		
29	339 4 Other Plant & Misc	50		2			
30	GENERAL PLANT						
31	303 5 Land & Rts.						
32	304 5 Struct & Imp	1912					
33	340.5 Fum & Fix	1364					
34	341.5 Transp. Eq.	544					
	342 5 Stores Equip.	50					
36	343 5 Tools, Shop Eq	\$4,082					
37	344 5 Lab. Equip.	50					
	345 5 Power Op. Eq	\$0					
39	346 5 Com Eq	50					
41	347.5 Miscellaneous Equipment	\$0					
	3-18 5 Other Tangible Plant	\$429					
42							
43							
44	Total	\$241,276	\$164,318				
			444714	\$58,537	\$12,707		

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

Company: Entwood Status Dacket No.: Test Year Ended:13/01/96 Mbtesteal [32] Projected []

Proc Schedule No. 10 Prop 1 of 1

(I)				-1.4	Propo	er: Check Leek
	Q) 1996	(2)	(9	(A)		
Access No. and Place	Depreciation	Pleas	Male		(6)	O
ARCHARDA BARRANA BARRA	Espense	Copocity	Extrastes		Service	
				- Hrien	levial-the .	Sopper to Schoole
I INTANGIBLE PLANT						
2 301.1 Og	11,901					
3 342 1 French.	\$1,107	83,991				
4 339 1 Cober Pb.		\$1,107				MFR B I
S SOURCE OF SUPPLY & PUMP. PL						
6 3032 Lond & Ld Rt 7 3042 Street & Jan						
8 3952 Col. Res	마스 씨는 모델레드 그렇게 모르다	Allen nee Elime				
9 306 2 Lake, Rive & In		March 1985				
10 3073 Web A Sec						
II ME INC. DA	\$13,635	112.005				
12 300 3 Supply Mains	1041	396)				
13 316 2 Per One Eq.						
14 3112 Pump Eq.						
15 339 2 Com PL	\$30,671	\$33,871				
IS WATER TREATMENT PLANT						
17 303.3 Land & Rin						
18 301.3 Street. & Improv.						
10 3363 Tred 54		134				
20 339 3 Other Pt.	\$366	1306				
31 TRANS & DIST. PLANT		143				
22 301.4 Lood & Rs.						
23 2014 Street & Imp.						
34 334.4 Distr. Res.	NIN .					
25 3314 TADIbins	17.65		84.16			
X 3314 Services			\$7,490			
27 334.4 Meters & hall.	\$12,707					
28 335.4 Hydranie				\$12,707		
29 339-4 Other Plant & Mac.						
M GERERAL PLANT						
31 3033 Land & Ris.						
32 344.5 Street. & Imp.	540					
33 300 5 Fern. & Fiz.	101					
34 341.5 Transp. Eq.	\$256					
35 342.5 Stores Equip.						
36 343 5 Tools, Shop Eq. 37 344 5 Lab. Equip.	544					
37 345 Lin. Equip. 36 3455 Power Op. Eq.						
39 3465 Com Eq.						
40 347.5 Macellaneous Equipment						
41 348 5 Other Tangible Plant						
42	1179					
43				The of the control of	- 1 - 127 v	
44 Total Depreciation Expense	*****			A STATE OF THE STA		
- 65	112.267.	333.230	213.614	1,11		
46 1996 Average Depreciable Plant	\$1,391,446	2212023	4 17-33-	112.707		
47.00	11.271.999	3099,394	******	\$254,130		
48 00 Composts Depreciation Rate					R	
			#			

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

Test Year Ended: 12/31/96 Historical [X] Projected []			FPSC Schodule No. 11 Page 1 of 1 Preparer: Chuck Lends
(1)	(2)	(3)	(4)
Account No. and Name	1996 Ending CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
Plant Capacity Charges			
	\$0.00	\$0.00	
Line / Main Extension Charges	\$0.00	20.00	MFR A-12, Col 2
Meter Installation Charges	\$250,000.00		MFR A-14, Col 3
Contributed Lines	And the second second	\$12,513.00	100
	300	\$0.00	
Contributed Property	\$0.00		
Service Installation Charges		\$0.00	
	\$0.00	\$0.00	
Total Water CIAC	\$250,000.00		

SCHEDULE OF ACTIVE CUSTOMERS AND ERC, BY METER SIZE AND CLASSIFICATION

Test Year I Historical [Ended: 12/31/96 X Projected (1)			Pag	C Idule No. 12 I of 1 Inter: Chuck Lenis
		(2) 1996	(3)	(4)	
Line		Average		Meter	(5)
Nu.	Motor Star	No. of Customers	Demand Factor	Equivalents	Supportio
				(ERC)	Schedule
	Residential:				
2					
	5/6" x 3/4"	94			
			1.00 1.50	996	
6	ing	j	2.50	•	
7		•	5.00	11	
	3.		8.00	•	
9		1	16.00	36	
. 10		•	25.00	16	
. 11	이 그 사람들은 그 아이들이 있는 사람이 사람은 사람이 없는 것은 것이다.		50.00	25 🕠	
12	10"		80.00		
13	Subtatal	1,012	115.00		
14 15				1111	
16					
17					
18	General/Multi-Family/ & Wholesale:				
19					
20	5/6" x 3/4"				
21 22	34-		1.00		
23	11/2-		1.50 2.50		
24	27		5.00		
25	The state of the s		8.00	•	
26			16.00	•	
27	6-	•	25.00	•	
28		0	50.00	0	
29	10-	0	80.00		
30	Subtotal	0	115.00	0	

CALCULATIONS OF ERC'S AT DESIGN CAPACITY AND FUTURE ERC'S- WATER

l Yeor Endod: 12/31/96 terical X Projected		FFSC Schodulo No. 13 Fage 1 of 1 Freparer: Check Lewis
w	(a)	(2)
Water Treatment Plant / Distribution Malas	America	Supporting Schodules
1 Water Treatment Plant:		
3 1996 ERCs Margin Reserve Factor	Lin	Seb. 21
6 Current ERCs Plus Mergin Reserve	10051%	
B Und & Under Proceedings	1,116 85.53%	
10 Plant Capacity in ERCs .	1,365	
12 Februs ERCs		
14 Projected Average Annual Growth in ERCs		
16 Number of Years to Design Capacity	nz	
19 Distribution Mains:		we first
21 1996 ERCs		
22 Margan Reserve Factor 23	1,111 100.51%	Seb. 21
24 Current ERC's with Margin Reserve 25 26 Permetted No. of Louding.	1,116	
27	205	MFR F-S
29	•	
30 Total Permitted No. of Lots/ERC's 31 @ 12/31/96	1,305	
33 Future ERCs	189	
35 Projected Average Assual Growth as ERCs 36	6	
37 Number of Years to Design Capacity	•	

SCHEDULE OF DEVELOPER AGREEMENTS

Company: Zellwood Station Docket No.: Test Year Ended:12/31/96 Historical [X] Projected []

FPSC Schedule No. 14 Page 1 of 1 Preparer: Chuck Lewis

	(1)		
•	Description		

1 Not Applicable

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: Zzewood S	Cauch	FPSC
Docket No.:	Schedule No. 15	
Test Year Ended:12/31	Page 1 of 1	
Historical [X] Project	4 1	Preparer: Chuck Lewis
	(0)	
Line		
No.	Description	
1	All Developer Agreements are designed to result in Contributed	
	Property, other than the approved System Capacity Charges,	
	vithin the next 24 months	

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

Company: Zellwood Station Docket No.: Test Year Ended:12/31/96 Historical [X] Projected []

FPSC Schedule No. 16 Page 1 of 1 Preparer: Chuck Lewis

(1)

No.

Description

- Consumptive Use Permit (CUP)
 Construction Permit F.D.E.P.

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: Zellwood Station Docket No.; Test Year Ended:12/31/96 Historical [X] Projected []

FPSC Schodule No. 17 Page 1 of 1 Proporer: Chuck Lowis

(1)

Line No.

1 NONE

SCHEDULE OF MANDATED PLANT UPGRADES

Company: Zellwood Station Docket No.: Test Year Ended:12/31/96 Historical [X] Projected []

No.

FPSC Schodule No. 18 Page 1 of 1 Preparer: Chuck Lewis

Description

I Not Applicable

Company: Zellwood Station Docket No.:

Test Year Ended:12/31/96 Historical [X] Projected []

FPSC Schedule No. 19 Page 1 of 1 Preparer: Chuck Lewis

	(1)	(2)	a)
Line		# New	
No.	Year	ERC:	Total ERC's
1	1995	NA NA	994
2	1996	7	1001
3	1997	ś	996
4	1998	3	999
5	1999	j	1002
6	2000	i i	1005
7	2001		1008
8	2002	i i	1011
9	2003	3	1014
10	2004	i i	1017
11	2005	3	1020
12	2006	3	1023
13	2007	3	1026
14	2008	j	1029
15	2009	1	1032
16	2010	.	1035
17	2011		1038
18	2012		1041
19	2013		1044
20	2014		1047
21	2015	3	1050
22 23	2016		1053
23	2017	3	1056
24	2018		1059
25	2019	3	1062
26	2020	3	1065
27	2021	3	1068
28	2022	3	1071
29	2023	3	1074
30	2024	3	1077
31	2025	3	1080
32	2026	3	1083
33	2027	3	1086
34	2028	3	1089
35	2029	3	1092
36	2030	3	1095
37	2031		1098
38	2032	3	1101
39	2033	3	1104
40	2034	3	1107
41	2035	j	1110
42	2036	j	1113
43	2037	3	1116
44	2038	3	1119
45	2039	3	1122
46	2040	3	1125

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

Company: Zellwood Station Docint No.: Test Year Ended:12/31/96 Historical [X] Projected []

FPSC
Schedule No. 20
Page 1 of 1
Preparer: Chuck Lewis

Line No. Description

1 See proposed Tariff Sheets

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

Company: Zellwood Station

Ducket No.:

Test Year Ended: 12/31/96 Historical | X| Projected || EXHIBIT NO.

FPSC

Schedule No. 1 Page 1 of 1

Preparer: Chuck Lewis

Service Availability Charges	(2) Present	(3) Proposed	(4) Supporting Schedules
1 (I) Wustewater Plant Capacity Charges:			
3 Per ERC - All Customers	\$0.00	\$125	
5 Per Gallon - Residential			Sch. 4
8	\$0.0000	\$0,0000	Sch. 4
9 10 (2) Main Extension Charges:			
12 Per ERC - All Customers	\$0.00	\$145	
4 Per Gallon - Residential			Sch. 6
15 17	0.00	\$0.00	o v ≠ den fil
8			
19			
20 (3) Reserve Capacity Charges:			
22 Per ERC			

SERVICE AVAILABILITY CHARGE ANALYSIS

Company: Zallwood Station Docket No.:	FPSC
Test Year Ended: 12/31/96	Schedule No. 2
Historical [X] Projected []	Page 1 of 1
Wastewater	Preparer: Chuck Lewis
GROSS BOOK VALUE	4 726 274
LAND	1,736,274 11,484
DEPRECIABLE ASSETS	1,724,790
ACCUMULATED DEPRECIATION TO DATE	295,277
ACCUMULATED DEPRECIATION AT DESIGN CAPACITY	1,724,790
NET PLANT AT DESIGN CAPACITY	X 11,484
TRANSMISSION & DISTRIBUTION/COLLECTION LINES MINIMUM LEVEL OF C.I.A.C.	915,344
	52.72%
C.I.A.C. TO DATE	0
ACCUMULATED AMORTIZATION OF C.I.A.C. TO DATE	0
NET C.I.A.C. TO DATE LEVEL OF C.I.A.C. TO DATE	0
	0.00%
ACCUMULATED AMORTIZATION OF C.I.A.C. AT DESIGN CAPACITY	0
FUTURE CUSTOMERS (ERC) TO BE CONNECTED	189
COMPOSITE DEPRECIATION RATE	5.16%
COMPOSITE C.I.A.C. AMORTIZATION RATE	0.00%
NUMBER OF YEARS TO DESIGN CAPACITY	33.26
EXISTING SERVICE AVAILABILITY CHARGE PER ERC	0.00
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	0.00%
NET C.I.A.C. AT DESIGN CAPACITY	0
REQUESTED SERVICE AVAILABILITY CHARGE PER ERC	0.00
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	0.00%
NET C.I.A.C. AT DESIGN CAPACITY	0
MINIMUM SERVICE AVAILABILITY CHARGE PER ERC	32.03
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	52.72%
NET C.I.A.C. AT DESIGN CAPACITY	6,054
MAXIMUM SERVICE AVAILABILITY CHARGE PER ERC	45.57
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	75.00%
NET C.I.A.C. AT DESIGN CAPACITY	8,613
C.I.A.C. COLLECTED AT CAPACITY AT EXISTING CHARGE	0
TRANSMISSION & DISTRIBUTION/COLLECTION AT CAPACITY	915,344
LEVEL OF C.I.A.C./T & D OR COLL AT CAPACITY	0.00%
C.I.A.C. COLLECTED AT CAPACITY AT REQUESTED CHARGE	0
TRANSMISSION & DISTRIBUTION/COLLECTION AT CAPACITY	915,344
LEVEL OF C.I.A.C./T & D OR COLL AT CAPACITY	0.00%
AST UPDATE	13-Jan-98

TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

EXHIBIT NO.

Company: Zelfused Station Docket No.: Test Year Ended: 12/31/96 Historical [X] Projected []

FFSC Schodule No. 3 Page 1 of 1 Proporer: Chack Lords

Line		(I)	(2)	O)	(4)	(3)
No.		Test of Service Availability Charges	Plant Capacity (1)	Mela		Supportion
				Extrades	Total	Schodules
	٨	Gross Book Value	800,000			
3	В	Lead	\$11.494	8015,344	81,736,274	34.1
	C	Depreciable Asses	511,464		\$11,484	5A I
	D	Accumulated Depreciation to Date	514,646	8915,344	\$1,724,790	
	E	Accumulated Depreciation at Davigs Capacity		\$140,307	\$295,033	3ch 9
	F	Not Plant at Dusign Copacity	\$800,446	8915,344	\$1,724,790	
1			\$11,464		\$11,404	
	G	Transmission & Distribution / Collection Lines				
•	H	Minimum Lord of CIAC		2015,344	9915,344	
10				100,00%	32.72%	Sal
11	-	CIACIDDa			nu.	
12		Accumulated Americaness of CIAC to Date				
		Administration of CIAC to Date	9			Sch. 11
						Sch. 11
13	K					
14		Acc. Ament of CIAC at Design Capacity				
15						
	L	Future Customers (ERC) to be Connected				
				10		Sch. 13
16	M	Composite Depositation Rate				
17			5396	4904	1164	Sch. 10
19						
20	0	Existing Service Availability Charge Per ERC				
21	P	Level of CIAC at Danign Capacity	50.00	200	900	
2			0.00%	100.00%	0,00%	Sch. 14
29	Q	Requested Service Availability Charge For ERC				
24	R	Lord of CIAC at Davigs Capacity	\$124.53	\$144,00		
25			22.0%	100.00%	\$369.41	
*		Minimum Service Availability Charge Per ERC		9.00	63.07%	
27	1	Level of CIAC at Davigs Capacity				
*		Comment Carlos Carrolly			\$225.19	
	U				32.72%	
20	v	Maximum Service Availability Charge Par ERC				
31	5.50	Lord of CIAC at Daign Capacity			\$330.37	
	A COLUMN				75.00%	
32	w	No. of Customers at Capacity				
33	×	Current No. of Customers	1,305	1,365	1,305	Sch. 13
м	Y	Annual Growth	L116	1,116	LIM	Sch. 13
35	Z	Calculation of 2		•		
36	*	Number of Years to Durigs Capacity	160	157	102	Sch. 13
			33.26	11.26	33.26	
37	Face	note: (1) Plant Capacity includes General Plant assets and depreciation		1 - April - 1 - 1 - 1 - 1 - 1 - 1	33.26	Sch. 13

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

Company: Zellwood Station Ducket No.: Test Year Ended:12/31/96 Historical [X] Projected []

FPSC Schedule No. 4 Page 1 of 1 Preparer: Chuck Lewis

					r reparer: Chuck Le
lne .	(0)		(2)	(3)	(4)
•	Calculation of Proposed Plant Capacity Fees		Amount	Recup Schedules	Supporting Schedules
1	1996 Ending Balance:		Y Y		
3	Gross Book Value - Plant (Excluding General Plant)				
	Less: Accumulated Depreciation		\$786,444		Sch. g
6 7	Net Plant In Service		(\$139,724)		Sch. 9
9	Used & Useful %		\$646,720		
10 11	Net Plant - Used & Useful		85.53%		Sch. 13
12 13	1996 ERC)		\$553,145		
14 15	Net Plant Per ERC	4	\$1,111		Sch. 12
16 17	Less: Utility Investment		\$498		
18 19	Proposed Plant Capacity Fee Per ERC	75.00%	(\$374)		
			\$125	Schs. 1, 3	

CALCULATIONS OF PROPOSED MAIN EXTENSION CHARGES - WASTEWATER

- Based on Used and Useful Historical Plant -

Company: Zelfwood Station Decket No.: Test Year Ended:12/31/96 Historical [X] Projected []

FPSC Schedule No. 5
Page 1 of 1
Preparer: Chuck Lewis

(1)	(2)	(3)
Calculation of Proposed Main Extension Charges	Amoun	Supporting Schedule
1996 Ending Balance;		
Grees Book Value - Mains		
Less: Accumulated Depreciation - Males		915,344 Sch. 8
Net Plant In Service - Mains		5148,387) Sch. 9
Used & Useful %		766,957
Net Plant - Used & Useful		83.9% MFR's
1996 ERCs		643,582
Net Plant Per ERC - Mains		1.111 Sch. 12
Less: Utility Investment		\$580
	75.00%	(\$435)
Proposed Main Extension Fee Per ERC		<u> 5145</u>

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WASTEWATER

Company: Zoltwood Station Booket No.: Test Your Ended: 12/31/96 Misterical [X] Projected [] EXHIBIT NO.

FFSC Schedule No. 6 Page 1 of 2

					Proparor: Chuck Louis			
L	Description	Unit	1.8-1					
			50:34-	344-	· ·	1 1/2-	r	J*4>
1 ME	TER INSTALLATIONS:					Colonia de California	3	

S I I STALLATIONS:

CALCULATIONS OF PROPOSED RESERVE CAPACITY CHARGE - Coleulation of Charge per ERC -

Company: Zollwood Station Docket No.: Test Year Endoi:12/31/96 Elistorical (X) Projected ()

FPSC Schedulo No. 7 Page 1 of 3 Proparer: Chack Lewis

Line No.	INPUT DATA	PLAN	T TAD
Not Plant - Non Used & Useful Less: CLAC on Remaining ERCs Cost of Qualifying Assets		674,284.00 (23,513.40 650,770.60	(27,357.77)
4 Paters ERCs		188.62	188.62
4 Annual Depresentian Expense 5 Lens CEAC Americanion 6 Not Depresention Expense		42,093.00 0.00 42,093.00	0.00
Monthly Reserve Capacity Charge Per ERC:		\$ 45.15	49.62
7 Rate of Return		0.00	
8 Weighted Cost of Equity		0.00	
9 Federal Income Tax Rate		0.00	
10 State Income Tax Rate		0.00	
11 Assuel Property Tax		500.00	
12 Other Cests		0.00	
13 Depreciation Rate		0.05	

CALCULATIONS OF PROPOSED RESERVE CAPACITY CHARGE - Calculation of Charge per ERC -

Company: Zellwood Station Docket No.: Test Year Ended: 12/31/96 Historical [X] Projected []

FPSC Schodule No. 7 Page 2 of 3 Preparer: Chuck Lewis

CALCULATION OF PLANT	RESE	RVE CAPACIT			
Cost of Qualifying Assets: Divided By Future ERC:		650,770.60 188.82	Annual Depreciation Expense Putare ERC's:		42,093.00 188.82
Cost/ERC: Multiply By Rate of Return:	•	3,446.46	Annual Dopr. Cost per ERC:	•	222.91
Atausi Roturn Per ERC:		273.91	Annual Propery Tax Expenses Puture ERC's:		500.00 186.62
Annual Reduction in Return: (Annual Depreciation Exponer per ERC Times Rate of Return)		17.72	Assual Prop. Tes per ERC:	•	2.66
Poderal Tax Rate: Effective State Tax Rate:		8.00 6.00	Weighted Cost of Equity: Divided by Rate of Return:		0.00 0.00
Total Tax Rate:		0.00	% of Equity in Return:		0.00
Effective Tax on Return: (Equity % Times Tax Rate)		1.00	Other Cents: Puture ERC's:		0.00 108.02
Provision For Tax: (Tax on Return/(1-Total Tax Rete	» -	•••	Cost per ERC:	•	0.00
CALCULATION OF TAD RESI	ERVE (CAPACITY			
Cost of Qualifying Assets: Divided By Future ERC:	3	739,599.23 188.82	Annual Depreciation Expense: Future ERC's:	\$	45,025.00 188.82
Cost/ERC: Multiply By Rate of Return:	•	3,916.89 0.08	Annual Depr. Cost per ERC:	s	238.45
Annual Return Per ERC:	• -	311.30			
Annual Reduction in Return: (Annual Depreciation Expense per ERC Times Rate of Return)	•	18.95			
Federal Tax Rate:		0.00	Weighted Cost of Equity: Divided by Rate of Return:		0.00
Effective State Tax Rate:		0.00			
	=	0.00	% of Equity in Return:		0.00
Effective State Tax Rate:				5	

CALCULATIONS OF PROPOSED RESERVE CAPACITY CHARGE - Calculation of Charge per ERC -

Company: Zellwood Station Docket No.: Test Year Ended: 12/31/96 Historical [X] Projected []

FPSC Schedule No. 7 Page 3 of 3 Preparer: Chuck Lewis

CALCULATION OF RESERVE CAPACITY FEES		PLAN	T	T&D
Unfunded Other Costs: Unfunded Annual Depreciation: Unfunded Property Tax:	s	\$0.00 \$222.92		\$0.00 \$238.45
		\$2.65		\$0.00
Subtotal Unfunded Annual Expense:	S	\$225.57	2	\$238.45
Unfunded Expenses Prior Year:		\$0.00		\$0.00
Total Unfunded Expenses:	s	\$225.57	s	\$238.45
Return on Expenses Current Year:		\$17.93	•	\$18.95
Return on Expenses Prior Year:		\$0.00		\$6.00
Return on Plant Current Year:		\$273.91		\$311.30
Earnings Prior Year:		\$0.00		\$0.00
Compound Earnings from Prior Year:		\$0.00		\$0.00
Total Compounded Earnings:	s	\$291.84	s	\$330.25
Earnings Expansion Factor for Tax:		\$1.00		\$1.00
Revenue Required to Fund Earnings:	s	\$291.84	s -	\$330.25
Revenue Required to Fund Expenses:		\$225.57	_	\$238.45
Subtotal	s	\$517.41 \$		\$568.70
Divided by Factor for Gross Receipts Tax:	_	\$0.96		\$0.96
ERC Annual Reserve Capacity Charge:	s	\$541.79 S	;	\$595.50
Monthly Reserve Capacity Charge Per ERC:	s	\$45.15 S		\$49.62

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

Company: Zelbrood Station Donket No.: Test Year Endock 12/31/96 Historical [X] Projected []

PPSC Schopulo No. 8 Page 1 of 1 Proparur: Chasta Lovia

2 351.1 Caponimina 107.748 17.7		O .	(3)	(3)	(4)	(3)	(6)	Ø
331.1 Principles 331.1 Princi	Line No.	Arrest No. and No.	Ending					Supporting Schoolste
### 303.1 Lend ### 304.2 Celestens Berrary -	3	352.1 Principles 369.1 Other Plant & Miss.	88,113					MFR A-5
12 364.2 Prov Minaming Institution	* 7	30.2 Land 354.2 Sentant & Improvement	96,746 9067,015		6,745 967,615			
16 383.3 Land & Land Rights 26 17 384.3 Stantana & Engineering Worlds 10 0 0 19 371.3 Promping Engineering 18 18 370.3 Receiving Worlds 10 0 0 19 371.3 Promping Engineering 18 18 18 18 18 18 18 1	11 12 13 14	363.2 Flow Meanuring Devices 365.2 Flow Meanuring Institution 380.2 Other Plant & Mics.						
TREATMENT AND DISPOSAL PLANT	16 17 18 19	2011 and & Lond Plate						
382.4 Cystal Same Line 39.4 Charles From & Mac. 39.4 Charles From & Mac. 39.3 Streether & Streether 314.5 Streether & Streether 315.5 Lond & Lond Rights 31.3 Streether & Streether 31.3 Streether & Streether 32.3 Streether 33.3 Streether 34.3 Streether 35.3 Streether 36.3 Streether 37.5 Streether 38.5 Tools, Shop & Gunges 39.5 Tools, Shop & Gunges 39.5 Tools, Shop & Gunges 39.5 Communications Equipment 39.5 Communications E	21 22 23 24	TREATMENT AND DESPOSAL PLANT 203.4 Lond & Lond Right 394.4 Streatment & Expressions 386.4 Treatment & Disposal	3100	198 687,678				
300.51 Company Equipment 51,000 5	7 2	382.4 Outlif Some Line 380.4 Other Plant & Mas. GENERAL PLANT 283.3 Lond & Lond Bights				•	•	
1.736.274 796.444 915.344 0 0		391.5 Office Position & Equipment 391.51 Computer Equipment 391.5 Transportation Equipment	\$1,101 \$0 \$1,200					
		394.5 Laborary Equipment 391.5 Power Operand Equipment 306.5 Communications Equipment 307.5 Microfananus Equipment	:					
Patente Cont./ CMIP 0 0 0 0		JPCJ Othe Traipble Plant						
					Delicities and		•	
Total 1.736274 786444 915.344 0 0	7					 -	•	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Company: Zellwood Station Doubet Ma.: Test Year Ended:12/31/96 Historical [32] Projected []

FPSC Schodule No. 9 Page 1 of 1 Property: Check Level

Lieo Ne.							(6)	n
	Account No. and Name		IPPS Boding Ass. Day	Plant Capacity	Mole Extresion	Meters	Service Installation	Enpporting Schooles
1	INTANGIBLE PLANT							
2	351.1 Organization 352.1 Promotion		22,987	22,987				MFR A-9
3	352.1 Prenchise		4)76	6,376				MFR A-F
	369.1 Other Plant & Mise.							
	COLLECTION PLANT							
;	393.2 Land							
	384.3 Sentence & Impervemento 160.2 Cellorina Server - F 261.2 Cellorina Server - O 262.2 Special Cellorina 363.3 Services to Customer		541		541			
:	MI 2 Colorina Source - P		147,108		147,108			
10	Manual Colonia		738		738			
ii	1011				•			
12	W42 Flore Managine Continu				•			
13	364.2 Flow Manusing Devices 365.2 Flow Measuring Installation 389.2 Other Plant & Miles.							
14	MARCON STANCE OF THE PARTY OF T				•			
15	SYSTEM PUMPING PLANT				•			
16	1933 Lond & Lond Birks							
17	354.3 Structure & Improvements 370.3 Remiring Wells 371.3 Pumping Sprigment 389.3 Other Plant & Mics.							
18	370.3 Receiving Wells			•				
19	371.3 Paradas Resignant							
20	380.3 Other Plant & Mins		33	33				
21	TREATMENT AND DISPOSAL PLANT			•				
22	353.4 Land & Land Rights							
	354.4 Structure & Improvement							
24	354.4 Streetune & Improvements 386.4 Treetment & Disposal		III	HOUS				
25	381.4 Plant Sowers			110,13				
26	182.4 Outful Sower Lines							
	300.4 Other Plant & Miss.		10	10		10	•	
	GENERAL PLANT							
2	153.5 Lond & Lond Rights							
30	354.5 Structures & Improvements 390.5 Office Puniture & Equipment		244					
)1 :	390.5 Office Puniture & Equipment		464					
32	190.51 Computer Equipment 191.5 Transportation Equipment 192.5 Steen Equipment 193.5 Teels, Shep & Corrego		•					
33	391.3 Transportation Equipment		448					
14 1	771.5 Stores Equipment							
6	773.3 1000, Ship & Chings							
	194.5 Laborary Equipment							
. 1	195.5 Power Operated Equipment							
, ;	196.5 Communications Equipment 197.5 Missolaneous Equipment		THE RESERVE					
. ;	98.5 Othe Tungbie Plant							
		0.00	5,206					
2		•••						
3								
100		Total	. 291,277	139,724	148.387	10		

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

Company: Entered States Decks: No.: Test Year Saded: 12/31/96 (Material / 27 Protected II

PPBC Sebedale Mo. 18 Page 1 of 1 Properer: Cloads Level

	(0)		(3)	(4)	(5)	(4)	n
-	Ma. and Name	Depression - Expense	Plant Capacity	e Maria.	Meters	Service Investories	Supporting Substitute
I INTANGIBLE PLANT							
2 351.1 Organization 3 352.1 Franchise 4 389.1 Other Plant & Mac.			1,420				MFR 8-13
5 COLLECTION PLANT							
		10					
7 354.2 Structures & Septem 8 369.3 Collection Service -	7	14761		43.00			
9 MI 2 Collection Server - 1	0	\$1,475		1,475			
10 362.3 Special Collecting 11 363.3 Services to Contents							
12 MA2 Flow Minusing Dov				A 25 U.S.			
13 365.2 Flow Minerating Inch 14 390.2 Other Float & Mine.				E A TO LOS			
IS SYSTEM PUMPING PL	ANT			·			
14 3533 Lond & Lond Rights							
17 2013 Streeten & Superior 16 2703 Remining Wills 19 271.3 Pemping Spripment 20 3803 Other Plant & Max.							
18 374.3 Receiving Wells 19 371.3 Premains September	REDUCTION AND A		•				
20 203 Charles Alde.		£110	218				
I TREATMENT AND DIST	OSAL PLANT		•				
22 2034 Lond & Lond Bloke							
354.4 Streeters & Ingrove							
394.4 Streeten & Japanes 39.4 Treeten & Disposa 391.4 Plant Spreas 391.4 Outlie Sover Line		200	34,300				
S 201.4 Plant Borrers							
MA Outle Sever Lines							
304 Ober Pleat & Mes.		810	. 10				
2005 Lond & Lond Rights							
1 200.5 Office President & See		5116		F			
2 390.51 Computer Serious H							
391.5 Transportation Equipment 392.5 States Equipment		239					
1925 States Equipment							
393.5 Tools, Shop & Garage 394.5 Labotary Equipment		204					
393.5 Power Operand Senior							
294.5 Communications Equip							
207.5 Missellmoons Equipme							
398.5 Othe Tangble Plant		\$1,225					
Total Depreciation Espense				-927 U.S. (-1175		
1 ora Debuggiose Ezbiera			42,093	11621			
1996 Average Depreciable P		1,791,799	796.444	757.560			
				57 Sept. 16 Sept. 19			
Composite Deprodution Ret		110	1375	4.98%	0.00%	0.00%	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWA LER

	Booket No. Tost Year Endock 12/32/96 IE-testend (3) Projected ()			Scholulo No. 11 Page 1 of 1 Properor Check Lools
	co co	a	(3)	(4)
Lim No.	Account No. and No.	1996 Boding CLAC	CIAC AGE AGENT.	Supporting Substatus
!	Plant Copulty Charges		•	MFR A-12 Col 2
į	Line / Main Extractor Charges			MFR A-14 Col 3
•	Meer leavilies Curps			-,
7	Contributed Libert			
	Contributed Property			
10 11 12	Service Installation Charges		•	

SCHEDULE OF ACTIVE CUSTOMERS AND ERC. BY METER SIZE AND CLASSIFICATION

	Company: Zellwood Station Declar No.: Tost Year Endod: 2/31/96 Historical [3] Projected []					PPSC Schooled No. 12 Page 1 of 1 Property:	
	m		α .	(3)	(4)	Ø	
Line No.	Marie Stee		Arrenge No. of Continuers	Dominal Parter	Motor Equivalents (ERC)	Supporting Substitute	
1 2	Red Control of the Co				- 1		
1		38" x 34"	*	1.0 1.3 2.5 5.0	**		
•		1/2* 2* 6* 6* 8*		34			
;			·	16.0	96 16 25		
16 11				16.0 25.0 30.0	25		
12		. ie	934 TO 10	113.0	:		
13 14 15			1,012		IJII		
17 18	Conversitive data Franchis & Whiteholm						
21		58° x 34° 34° 1°		1.0	:		
2		lie-		23	i		
*		i I/2" 2" 3" 4" 6" 10" 10" Subsect		1.0 1.5 2.5 5.0 8.0 16.0 25.0 50.0	i		
27				25.0	•	*	
				115.0			
		Substitute			- ;		

CALCULATIONS OF ERCS AT DESIGN CAPACITY AND FUTURE ERCS WASTEWATER

Company: Zall-wood Station Dealer No.: Tost Your Enrich: 12/31/96 Historical | X] Projected ||

Street No. 13 Page 1 of 1 Property Check Love

	Ø	æ	(3)
	Washenston Treatment Plant / Collection Makes		Supporting Schoolster
1 1			-
į	1995 ERCs Magin Reserve Pester	1,111 1,005	Sab. 12
•	Current ERCs Plus Margin Reserve	1,116	
	Unit & United Processings	85.57%	
10	Plant Capacity in ERCs	1,305	
11 12 13	Peri IIICa		
14	Projected Average Assessi Chevrils in ERCs		
15 16 17	Number of Years to Design Copusity	23.96	
18 19 Ca			
20 21 22 23 24 25 26 27 28	1996 ERCs Margin Reserve Peaker	LIII.	Seb. 21
24	Current ERC's with Margin Reserve	1,116	
26	Personal No. of Lon/ERCs	100	MFR F-5
ž	Add: Lots Under Construction		
30 31 32 33 34	Total Permitted No. of Lots/ERCs @ 12/31/96	1,305	
33	Pentic		
35	Projected Average Annual Growth in ERCs	4	
36 37	Number of Years to Design Capacity	11.26	

SCHEDULE OF DEVELOPER AGREEMENTS

Test Year Ended: 12/31/96 Historical [X] Projected ()

(1) 1

Not Applicable

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: Zelfwood Station Docket No.: Test Year Ended: 12/31/96 Historical (X) Projected ()

FPSC Schedule No. 15 Page 1 of 1 Preparer: Chuck Levis

Line
No.

Description

1 All Developer Agreements are designed to result in Contributed
2 Property, other than the approved System Capacity Charges,
within the next 24 months.

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

Company: Zollwood Station Docket No.: Test Year Ended: 12/31/96 Historical (X) Projected ()

(1)

Line No.

Description

- 1 See Attached 2 F.D.E.P. Pos Permit

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: Zellward Station
Destat No.:

Text Year Ended: 12/21/96
Historical (X) Projected ()

(1)

Line
No.:

Description

SCHEDULE OF MANDATED PLANT UPGRADES

SCHEDULE OF PROJECTED CUSTOMER GROWTH

Company: Zellwood Station Docket No.: Test Year Ended:12/31/96 Historical [X] Projected []

FPSC Schedule No. 19 Page 1 of 1 Preparer: Chuck Lewis

	(1)	(2)	(3)
Line No.	Year	# New ERC's	Total ERC's
1	1995		99
2	1996	7	1001
3	1997	3 3 3 3 3	996
5	1998	3	999
6	1999	3	1002
7	2000 2001	3	1003
8	2002		1008
9	2003		1011
10	2004	3	1014
11	2005		1017
12	2006		1020
13	2007	3	1023
14	2008	;	1026 1029
15	2009		1029
16	2010	; ;	1035
17	2011	3	1038
18	2012	3	1041
19	2013	3	1044
20	2014	3	1047
21 22	2015	3	1050
23	2016	3	1053
24	2017	3	1056
25	2018	3	1059
26	2019 2020	3	1062
27	2021	3	1065
28	2022	3	1068
29	2023	3	1071
30	2024	3 3	1074
31	2025	3	1077
32	2026	í	1080 1083
13	2027	3	1086
14	2028	3	1089
5	2029	3	1092
6	2030	3	1095
7	2031	3	1098
8 9	2032	3	1101
0	2033	3	1104
í	2034	3 3 3	1107
2	2035	3	1110
3	2036	3 3 3 3	1113
í	2037 2038		1116
	2039		1119
	2040	3	1122

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

Company: Zellwood Station Doctor No.: Test Year Ended: 12/31/96 Historical [X] Projected []

FPSC Schedule No. 20 Page 1 of 1 Preserve: Chuck Lewie

	(U)	
Line No.	Description	

See proposed Tariff Sheets