

ORIGINAL

DATE: March 31, 1998

TO: Division of Auditing and Financial Analysis (Vandiver)

FROM: Division of Water and Wastewater (Walker) *NA* *BSM*

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

ACK _____
AFA _____
APP _____
CAF _____
CMU _____
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DOCUMENT NUMBER-DATE

03901 APR-3 88

FPSC-RECORDS/REPORTING

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.
3. 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 O-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	\$0
Pro Forma Interest Calculation	\$0
Rate of Return Less Interest	\$0
Divided by 1- the Tax Rate	\$0
Requested Rate of Return	\$0
State & Federal Taxes	\$0
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	\$247,816
(Less) Present Revenues	\$105,105
Actual Net Operating Income	(\$142,711)

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

EXHIBIT NO.

Rate Base	\$1,115,169
Requested Overall Rate of Return	0.0000
Requested Rate of Return on Rate Base	\$0
Pro Forma Interest Calculation	\$0
Rate of Return Less Interest	\$0
Divided by 1- the Tax Rate	\$0
Requested Rate of Return	\$0
State & Federal Taxes	\$0
O&M Expense	\$167,422
Depreciation	\$66,458
CIAC Amortization	\$0
Property Taxes	
Interest Expense	\$26,146
	<hr/>
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	<hr/> (\$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

Schedule of Water Plant in Service By Primary Account
Beginning and End of Year Average

EXHIBIT NO.

Company: Zellwood Station
Docket No.:
Schedule Year Ended:
Historic [] or Projected []

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

Line No.	(1) Account No. and Name	(2) Prior Year	(3) 1996 Additions	(4) Last Year	(5) Pro Forma 1997	(6) Total	(7) Used & Useful %	(8) Used & Useful Amount
1	INTANGIBLE PLANT							
2	301.1 Organization	\$89,836		\$89,836		\$89,836	100.00%	\$89,836
3	302.1 Franchises	\$5,833		\$5,833		\$5,833	100.00%	\$5,833
4	339.1 Other Plant & Misc. Equipment			\$0		\$0	100.00%	\$0
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	\$7,831		\$7,831		\$7,831	100.00%	\$7,831
7	304.2 Structures & Improvements			\$0		\$0	100.00%	\$0
8	305.2 Collect. & Impound. Reservoirs			\$0		\$0	100.00%	\$0
9	306.2 Lake, River & Other Intakes			\$0		\$0	100.00%	\$0
10	307.2 Wells & Springs	\$100,722	\$13,007	\$113,729		\$113,729	100.00%	\$113,729
11	308.2 Infiltration Galleries & Tunnels	\$38,446		\$38,446		\$38,446	100.00%	\$38,446
12	309.2 Supply Mains			\$0		\$0	100.00%	\$0
13	310.2 Power Generation Equipment			\$0		\$0	100.00%	\$0
14	311.2 Pumping Equipment	\$647,700	\$0,715	\$647,415		\$647,415	100.00%	\$647,415
15	339.2 Other Plant & Misc. Equipment			\$0		\$0	100.00%	\$0
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights			\$0		\$0	100.00%	\$0
18	304.3 Structures & Improvements	\$726		\$726		\$726	100.00%	\$726
19	320.3 Water Treatment Equipment	\$3,477		\$3,477		\$3,477	100.00%	\$3,477
20	339.3 Other Plant & Misc. Equipment	\$432		\$432		\$432	100.00%	\$432
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights			\$0		\$0	83.91%	\$0
23	304.4 Structures & Improvements			\$0		\$0	83.91%	\$0
24	330.4 Distr. Reservoirs & Standpipes	\$73,047		\$73,047		\$73,047	83.91%	\$61,296
25	331.4 Trunc. & Distribution Mains	\$149,963		\$149,963		\$149,963	83.91%	\$124,639
26	333.4 Services			\$0		\$0	83.91%	\$0
27	334.4 Meters & Meter Installations	\$3,000	\$16,572	\$19,482	\$134,678	\$154,160	83.91%	\$127,360
28	335.4 Hydrants			\$0		\$0	83.91%	\$0
29	339.4 Other Plant & Misc. Equipment			\$0		\$0	83.91%	\$0
30	GENERAL PLANT							
31	303.5 Land & Land Rights			\$0		\$0	100.00%	\$0
32	304.5 Structures & Improvements	\$1,693		\$1,693		\$1,693	100.00%	\$1,693
33	340.5 Office Furniture & Equipment	\$906		\$906		\$906	100.00%	\$906
34	341.5 Transportation Equipment	\$1,290		\$1,290		\$1,290	100.00%	\$1,290
35	342.5 Storage Equipment			\$0		\$0	100.00%	\$0
36	343.5 Tools, Shop & Garage Equipment	\$18,076		\$18,076		\$18,076	100.00%	\$18,076
37	344.5 Laboratory Equipment			\$0		\$0	100.00%	\$0
38	345.5 Power Operated Equipment			\$0		\$0	100.00%	\$0
39	346.5 Communication Equipment			\$0		\$0	100.00%	\$0
40	347.5 Miscellaneous Equipment	\$2,009		\$2,009		\$2,009	100.00%	\$2,009
41	348.5 Other Tangible Plant			\$0		\$0	100.00%	\$0
42	TOTAL	\$1,115,806	\$49,094	\$1,164,899	\$234,678	\$1,399,577		\$1,322,623
	Utility Land & Land Rights	\$7,831	\$0	\$7,831	\$0	\$7,831		\$7,831
	Plant in Service (Less) Land	\$1,107,974	\$49,094	\$1,156,768	\$234,678	\$1,391,446		\$1,314,692
							Used & Useful Amount	Non-Used & Useful Amount
							\$1,391,446	(\$76,754)

Schedule of Wastewater Plant in Service By Primary Account
Beginning and End of Year

EXHIBIT NO.

Company: Zellwood Station
Docket No.:
Schedule Year Ended:
Historic [] or Projected []

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

(1) Account No. and Name	(2) Prior Year	(3) 1996 Additions	(4) Test Year	(5) Pro Forma 1997	(6) Total	(7) Used & Useful %	(8) Used & Useful Amount
1 351.1 Organization	\$87,748		\$87,748		\$87,748	100.00%	\$87,748
2 352.1 Franchise	\$8,113		\$8,113		\$8,113	100.00%	\$8,113
3 389.1 Other Plant & Misc.			\$0		\$0	100.00%	\$0
4 COLLECTION PLANT							
5 353.2 Land	\$11,484		\$11,484		\$11,484	83.91%	\$9,637
6 354.2 Structures & Improvements	\$6,746		\$6,746		\$6,746	83.91%	\$5,660
7 368.2 Collection Sewers - F	\$867,615		\$867,615		\$867,615	83.91%	\$728,848
8 361.2 Collection Sewers - G	\$29,800		\$29,800		\$29,800	83.91%	\$24,755
9 362.2 Special Collecting			\$0		\$0	83.91%	\$0
10 363.2 Services to Customers			\$0		\$0	83.91%	\$0
11 364.2 Flow Measuring Devices			\$0		\$0	83.91%	\$0
12 365.2 Flow Measuring Installation			\$0		\$0	83.91%	\$0
13 389.2 Other Plant & Misc.			\$0		\$0	83.91%	\$0
14 SYSTEM PUMPING PLANT							
15 353.3 Land & Land Rights			\$0		\$0	100.00%	\$0
16 354.3 Structures & Improvements			\$0		\$0	100.00%	\$0
17 370.3 Receiving Wells			\$0		\$0	100.00%	\$0
18 371.3 Pumping Equipment	\$266	\$2,364	\$2,619		\$2,619	100.00%	\$2,619
19 389.3 Other Plant & Misc.		\$98	\$98		\$98	100.00%	\$98
20 TREATMENT AND DISPOSAL PLANT							
21 353.4 Land & Land Rights			\$0		\$0	89.33%	\$0
22 354.4 Structures & Improvements		\$188	\$188		\$188	89.33%	\$172
23 388.4 Treatment & Disposal	\$687,678		\$687,678		\$687,678	89.33%	\$614,822
24 381.4 Plant Sewers			\$0		\$0	89.33%	\$0
25 382.4 Outfall Sewer Lines			\$0		\$0	89.33%	\$0
26 389.4 Other Plant & Misc.			\$0		\$0	89.33%	\$0
27 GENERAL PLANT							
28 353.5 Land & Land Rights			\$0		\$0	100.00%	\$0
29 354.5 Structures & Improvements	\$2,483		\$2,483		\$2,483	100.00%	\$2,483
30 398.5 Office Furniture & Equipment	\$1,181		\$1,181		\$1,181	100.00%	\$1,181
31 398.51 Computer Equipment			\$0		\$0	100.00%	\$0
32 391.5 Transportation Equipment	\$1,250		\$1,250		\$1,250	100.00%	\$1,250
33 392.5 Storage Equipment			\$0		\$0	100.00%	\$0
34 393.5 Tools, Shop & Garage	\$3,063		\$3,063		\$3,063	100.00%	\$3,063
35 394.5 Laboratory Equipment			\$0		\$0	100.00%	\$0
36 395.5 Power Operated Equipment			\$0		\$0	100.00%	\$0
37 396.5 Communications Equipment			\$0		\$0	100.00%	\$0
38 397.5 Miscellaneous Equipment			\$0		\$0	100.00%	\$0
39 398.5 Other Tangible Plant	\$26,899		\$26,899		\$26,899	100.00%	\$26,899
40							
41 TOTAL	\$1,733,634	\$2,640	\$1,736,274	\$0	\$1,736,274		\$1,399,297
42							
43 Utility Land & Land Rights	\$11,484	\$0	\$11,484	\$0	\$11,484		\$9,637
44 Plant in Service (Less) Land	\$1,722,150	\$2,640	\$1,724,790	\$0	\$1,724,790		\$1,299,661
						Used & Useful Amount	Non-Used & Useful Amount
						\$1,736,274	(\$426,977)

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

Detail of Operation & Maintenance Expenses By Year - Water

Florida Public Service Commission

EXHIBIT NO.

Company: Zaitwood Station
 Docket No.:
 Schedule Year Ended:
 Historic [] or Projected []

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account title and numbers.

Line No.	Account No. and Name	(1)	(2)	(3)	(4)
			Test Year 12/31/96	Pre Forma Adjustments	Adjusted Total
1	601 Salaries & Wages - Employees		\$44,395.17	\$23,204.83	\$67,600.00
2	603 Salaries & Wages - Officers, Etc.		\$0.00	\$0.00	\$0.00
3	604 Employee Pensions & Benefits		\$0.00	\$0.00	\$0.00
4	610 Purchased Water		\$0.00	\$0.00	\$0.00
5	615 Purchased Power		\$21,717.46	\$1,200.00	\$22,917.46
6	616 Fuel for Power Purchased		\$0.00	\$0.00	\$0.00
7	618 Chemicals		\$19,549.70	\$8,492.30	\$28,042.00
8	620 Materials & Supplies		\$7,304.53	\$1,500.00	\$8,804.53
			\$0.00	\$1,500.00	\$1,500.00
			\$0.00	\$3,750.00	\$3,750.00
			\$0.00	\$500.00	\$500.00
			\$0.00	\$1,000.00	\$1,000.00
			\$0.00	\$0.00	\$0.00
			\$976.75	\$0.00	\$976.75
9	631 Contractual Services - Enggr.		\$0.00	\$0.00	\$0.00
10	632 Contractual Services - Acct.		\$0.00	\$0.00	\$0.00
11	633 Contractual Services - Legal		\$0.00	\$0.00	\$0.00
12	634 Contractual Services - Mgmt Fees		\$0.00	\$0.00	\$0.00
13	635 Contractual Services - Testing		\$0.00	\$3,500.00	\$3,500.00
14	636 Contractual Services - Other		\$1,230.00	\$0.00	\$1,230.00
15	641 Rental of Building/Real Prop.		\$0.00	\$2,250.00	\$2,250.00
16	642 Rental of Equipment		\$0.00	\$1,250.00	\$1,250.00
			\$0.00	\$0.00	\$0.00
17	650 Transportation Expenses		\$2,573.40	\$0.00	\$2,573.40
18	656 Insurance - Vehicle		\$0.00	\$0.00	\$0.00
19	657 Insurance - General Liability		\$2,773.17	\$0.00	\$2,773.17
20	658 Insurance - Workman's Comp.		\$0.00	\$0.00	\$0.00
21	659 Insurance - Other		\$0.00	\$0.00	\$0.00
22	660 Advertising Expenses		\$0.00	\$0.00	\$0.00
23	666 Reg. Comm. Exp. - Rate Case Amort		\$0.00	\$19,105.98	\$19,105.98
24	667 Reg. Comm. Exp. - Other		\$0.00	\$0.00	\$0.00
25	670 Bad Debt Expense		\$0.00	\$0.00	\$0.00
26	675 Miscellaneous Expenses		\$1,259.78	\$600.00	\$1,859.78
			\$0.00	\$250.00	\$250.00
			\$0.00	\$0.00	\$0.00
27	TOTAL		\$101,729.96	\$68,111.11	\$169,841.07

Company: Zellwood Station
 Docket No.:
 Schedule Year Ended:
 Historic [] or Projected []

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Line No.	Account No. and Name	(1)	(2)	(3)	(4)
		Test Year 12/31/96	Pro Forma Adjustments	Adjusted Total	
1	701 Salaries & Wages - Employees	\$43,187.31	\$24,412.69	\$67,600.00	
2	703 Salaries & Wages - Officers, Etc.	\$0.00	\$0.00	\$0.00	
3	704 Employee Pensions & Benefits	\$0.00	\$0.00	\$0.00	
4	710 Purchased Sewage Treatment	\$0.00	\$0.00	\$0.00	
5	711 Sludge Removal Expense	\$0.00	\$13,500.00	\$13,500.00	
6	715 Purchased Power	\$29,724.45	\$1,200.00	\$30,924.45	
7	716 Fuel for Power Purchased	\$0.00	\$0.00	\$0.00	
8	718 Chemicals	\$1,587.77	\$0.00	\$1,587.77	
9	720 Materials & Supplies	\$4,906.28	\$1,500.00	\$6,406.28	
10	"	\$0.00	\$1,500.00	\$1,500.00	
"	"	\$0.00	\$3,750.00	\$3,750.00	
"	"	\$0.00	\$500.00	\$500.00	
"	"	\$0.00	\$1,800.00	\$1,800.00	
731	Contractual Services - Engr.	\$0.00	\$0.00	\$0.00	
11	732 Contractual Services - Archt.	\$976.75	\$0.00	\$976.75	
12	733 Contractual Services - Legal	\$0.00	\$0.00	\$0.00	
13	734 Contractual Services - Mgmt. Fees	\$0.00	\$0.00	\$0.00	
14	735 Contractual Services - Other	\$5,042.00	\$3,500.00	\$8,542.00	
15	741 Rental of Building/Real Prop.	\$0.00	\$2,250.00	\$2,250.00	
16	742 Rental of Equipment	\$0.00	\$2,250.00	\$2,250.00	
17	"	\$0.00	\$1,250.00	\$1,250.00	
750	Transportation Expenses	\$1,413.25	\$0.00	\$1,413.25	
18	756 Insurance - Vehicle	\$0.00	\$0.00	\$0.00	
19	757 Insurance - General Liability	\$2,773.17	\$0.00	\$2,773.17	
20	758 Insurance - Workman's Comp.	\$0.00	\$0.00	\$0.00	
21	759 Insurance - Other	\$0.00	\$0.00	\$0.00	
22	760 Advertising Expense	\$0.00	\$0.00	\$0.00	
23	766 Reg. Comm. Exp. - Rate Case Amort.	\$0.00	\$19,105.98	\$19,105.98	
24	767 Reg. Comm. Exp. - Other	\$0.00	\$0.00	\$0.00	
25	770 Bad Debt Expense	\$0.00	\$0.00	\$0.00	
26	775 Miscellaneous Expenses	\$1,642.28	\$600.00	\$1,642.28	
27	"	\$0.00	\$0.00	\$0.00	
28	"	\$0.00	\$250.00	\$250.00	
TOTAL		\$90,053.26	\$77,369	\$167,421.93	

EXHIBIT P-1

**ZELLWOOD STATION
CAPITAL STRUCTURE
TWELVE MONTHS ENDED DECEMBER 31, 1996**

EXHIBIT NO.

Line No.	Class of Capital	(1) Total Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	\$587,468	100.00%	7.95%	7.95%
2	Short-Term Debt	\$0	0.00%	0.00%	0.00%
3	Preferred Stock	\$0	0.00%	0.00%	0.00%
4	Customer Deposits	\$0	0.00%	0.00%	0.00%
5	Common Equity	\$0	0.00%	N/A	N/A
6	Tax Credits - Zero Cost	\$0	0.00%	0.00%	0.00%
7	Tax Credits - Wtd. Cost	\$0	0.00%	0.00%	0.00%
8	Accum. Deferred Income Taxes	\$0	0.00%	0.00%	0.00%
9	Other (Explain)	\$0	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
 Docket No.:
 Test Year Ended: 12/31/96
 Historical | | Projected |

EXHIBIT NO.
 FPSC
 Schedule No. 1
 Page 1 of 1
 Preparer: Chuck Lewis

Line No.	(1) Service Availability Charges	(2) Present	(3) Proposed	(4) Supporting Schedules
1	(1) Wastewater Plant Capacity Charges:			
2				
3	Per ERC - All Customers			
4		\$0.00	\$125	
5	Per Gallon - Residential			Sch. 4
6		\$0.0000	\$0.0000	
8				Sch. 4
9				
10	(2) Main Extension Charges:			
11				
12	Per ERC - All Customers			
13		\$0.00	\$145	
14	Per Gallon - Residential			Sch. 6
15		0.00	\$0.00	
17				
18				
19				
20	(3) Reserve Capacity Charges:			
21				
22	Per ERC		\$95	Sch. 7, Pg. 3 of 3
		N/A		

SERVICE AVAILABILITY CHARGE ANALYSIS

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

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

GROSS BOOK VALUE	1,736,274
LAND	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	1,724,790
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	0
NET C.I.A.C. TO DATE	0
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

Company: Zellwood Station
 Decket No.:
 Test Year Ended: 12/31/96
 Historical Projected

EXHIBIT NO.

FP&C
 Schedule No. 3
 Page 1 of 1
 Preparer: Chuck Lewis

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity (1)	(3) Main Extension	(4) Total	(5) Supporting Schedules
1	A Gross Book Value				
2	B Land	\$820,930	\$915,344	\$1,736,274	
3	C Depreciable Assets	\$11,484	\$0	\$11,484	Sch 8
4	D Accumulated Depreciation to Date	\$809,446	\$915,344	\$1,724,790	Sch 8
5	E Accumulated Depreciation at Design Capacity	\$146,646	\$146,307	\$292,953	
6	F Net Plant at Design Capacity	\$662,800	\$915,344	\$1,578,144	Sch 9
7		\$11,484	\$0	\$11,484	
8	G Transmission & Distribution / Collection Lines				
9	H Minimum Level of CIAC		\$915,344	\$915,344	Sch 8
10			100.00%	32.72%	
11	I CIAC to Date		\$0	\$0	Sch 11
12	J Accumulated Amortization of CIAC to Date	\$0	\$0	\$0	Sch 11
13	K Acc. Asset of CIAC at Design Capacity	\$0	\$0	\$0	
14	L Future Customers (ERC) to be Connected	189	189	189	Sch 13
15	M Composite Depreciation Rate	3.32%	4.98%	3.16%	Sch 10
16					
17	O Existing Service Availability Charge Per ERC	\$0.00	\$0.00	\$0.00	Sch 14
18	P Level of CIAC at Design Capacity	0.01%	100.00%	0.00%	
19	Q Requested Service Availability Charge Per ERC	\$124.33	\$144.89	\$269.22	
20	R Level of CIAC at Design Capacity	22.04%	100.00%	63.87%	
21	S Minimum Service Availability Charge Per ERC		0.00	\$223.19	
22	T Level of CIAC at Design Capacity			32.72%	
23	U Maximum Service Availability Charge Per ERC			\$320.37	
24	V Level of CIAC at Design Capacity			75.00%	
25	W No. of Customers at Capacity				
26	X Current No. of Customers	1,305	1,305	1,305	Sch 13
27	Y Annual Growth	1,116	1,116	1,116	Sch 13
28	Z Calculation of Z	6	6	6	Sch 13
29	AA Number of Years to Design Capacity	168	157	162	Sch 13
30		33.26	33.26	33.26	Sch 13
31					
32					
33					
34					
35					
36					
37	Footnote: (1) Plant Capacity includes General Plant assets and depreciation				

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

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

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Recap Schedules	(4) Supporting Schedules
1	1996 Ending Balance:			
2				
3	Gross Book Value - Plant (Excluding General Plant)			
4				
5	Less: Accumulated Depreciation	\$786,444		Sch. 8
6				
7	Net Plant in Service	(\$139,724)		Sch. 9
8				
9	Used & Useful %	\$646,720		
10				
11	Net Plant - Used & Useful	85,5396		Sch. 13
12				
13	1996 ERCs	\$553,145		
14				
15	Net Plant Per ERC	\$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: 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 No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
1	1996 Ending Balance:		
2			
3	Gross Book Value - Mains		
4			
5	Less: Accumulated Depreciation - Mains	\$915,344	Sch. 8
6			
7	Net Plant In Service - Mains	<u>(\$148,387)</u>	Sch. 9
8			
9	Used & Useful %	\$766,957	
10			
11	Net Plant - Used & Useful	<u>83.9%</u>	MFR's
12			
13	1996 ERCs	\$643,582	
14			
15	Net Plant Per ERC - Mains	<u>1,111</u>	Sch. 12
16			
17	Less: Utility Investment	\$580	
18			
19	Proposed Main Extension Fee Per ERC	<u>75.00%</u> <u>(\$435)</u>	
		<u>\$145</u>	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WASTEWATER

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

EXHIBIT NO.

FFSC
 Schedule No. 6
 Page 1 of 3
 Preparer: Chuck Lewis

Line No.	Description	Per	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
1	METER INSTALLATIONS:								
2									
3									
4									
5									
6									
7									
8									
9									
11									
12									

CALCULATIONS OF PROPOSED RESERVE CAPACITY CHARGE

- Calculation of Charge per ERC -

Company: Zolbrood Station
 District No.:
 Test Year Ended: 12/31/96
 Historical Projected

FPSC
 Schedule No. 7
 Page 1 of 3
 Preparer: Chuck Lewis

Line No.	INPUT DATA	PLANT	T&D
1	Not Plant - Non Used & Useful	674,284.00	766,937.00
2	Less CIAC on Remaining ERCs	(23,513.40)	(27,357.77)
3	Cost of Qualifying Assets	650,770.60	739,579.23
4	Future ERCs	188.82	188.82
4	Annual Depreciation Expense	42,093.00	45,025.00
5	Less CIAC Amortization	0.00	0.00
6	Net Depreciation Expense	42,093.00	45,025.00
	Monthly Reserve Capacity Charge Per ERC:	\$ 45.15	49.62
7	Rate of Return	0.08	
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	500.00	
12	Other Costs	0.00	
13	Depreciation Rate	0.05	

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

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

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

CALCULATION OF PLANT RESERVE CAPACITY

Cost of Qualifying Assets:	\$ 688,778.60	Annual Depreciation Expense:	\$ 42,993.00
Divided By Future ERC:	188.82	Future ERC's:	188.82
Cost/ERC:	\$ 3,446.46	Annual Depr. Cost per ERC:	\$ 222.92
Multiply By Rate of Return:	0.08		
Annual Return Per ERC:	\$ 273.91	Annual Property Tax Expense:	\$ 506.00
Annual Reduction in Return:	\$ 17.72	Future ERC's:	188.82
(Annual Depreciation Expense per ERC Times Rate of Return)		Annual Prop. Tax per ERC:	\$ 2.66
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:	0.00	Other Costs:	\$ 0.00
(Equity % Times Tax Rate)		Future ERC's:	188.82
Provision For Tax:	0.00	Cost per ERC:	\$ 0.00
(Tax on Return/(1-Total Tax Rate))			

CALCULATION OF T&D RESERVE CAPACITY

Cost of Qualifying Assets:	\$ 739,599.23	Annual Depreciation Expense:	\$ 45,025.00
Divided By Future ERC:	188.82	Future ERC's:	188.82
Cost/ERC:	\$ 3,916.89	Annual Depr. Cost per ERC:	\$ 238.45
Multiply By Rate of Return:	0.08		
Annual Return Per ERC:	\$ 311.30	Other Costs:	\$ 0.00
Annual Reduction in Return:	\$ 18.95	Future ERC's:	188.82
(Annual Depreciation Expense per ERC Times Rate of Return)		Cost per ERC:	\$ 0.00
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:	0.00	Other Costs:	\$ 0.00
(Equity % Times Tax Rate)		Future ERC's:	188.82
Provision For Tax:	0.00	Cost per ERC:	\$ 0.00
(Tax on Return/(1-Total Tax Rate))			

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	PLANT	T&D
Unfunded Other Costs:	\$ 0.00	\$ 0.00
Unfunded Annual Depreciation:	\$222.92	\$238.45
Unfunded Property Tax:	\$2.65	\$0.00
	<hr/>	<hr/>
Subtotal Unfunded Annual Expense:	\$ 225.57	\$238.45
Unfunded Expenses Prior Year:	\$0.00	\$0.00
	<hr/>	<hr/>
Total Unfunded Expenses:	\$ 225.57	\$238.45
	<hr/>	<hr/>
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
	<hr/>	<hr/>
Total Compounded Earnings:	\$ 291.84	\$330.25
Earnings Expansion Factor for Tax:	\$1.00	\$1.00
	<hr/>	<hr/>
Revenue Required to Fund Earnings:	\$ 291.84	\$330.25
Revenue Required to Fund Expenses:	\$225.57	\$238.45
	<hr/>	<hr/>
Subtotal	\$ 517.41	\$568.70
Divided by Factor for Gross Receipts Tax:	\$0.96	\$0.96
	<hr/>	<hr/>
ERC Annual Reserve Capacity Charge:	\$ 541.79	\$595.50
	<hr/>	<hr/>
Monthly Reserve Capacity Charge Per ERC:	\$ 45.15	\$49.62

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

Company: Zolwood Station
 District No:
 Test Year Ends: 12/31/96
 Historical [X] Projected []

FPSC
 Schedule No. 8
 Page 1 of 1
 Preparer: Chuck Lewis

Line No.	(1) Account No. and Name	(2) 1996 Ending Balance	(3) Plant Capacity	(4) Main Estimate	(5) Service & Motors	(6) Service Installation	(7) Supporting Schedule
1							
2	351.1 Organization						
3	352.1 Franchise	887,748	87,748				
4	388.1 Other Plant & Misc.	88,113	8,113				MFR A-5
5	COLLECTION PLANT	88	0				
6	353.3 Land	88					
7	354.2 Structures & Improvements	811,884		11,484			
8	388.2 Collection Service - F	88,748		4,748			
9	361.2 Collection Service - G	887,016		887,615			
10	362.2 Special Collecting	88		28,500			
11	363.2 Service to Customers	88		0			
12	364.2 Flow Measuring Devices	88		0			
13	365.2 Flow Measuring Installation	88		0			
14	388.3 Other Plant & Misc.	88		0			
15	SYSTEM PUMPING PLANT	88		0			
16	353.3 Land & Land Rights	88					
17	354.3 Structures & Improvements	88	0				
18	378.3 Retaining Walls	88	0				
19	371.3 Pumping Equipment	88	0				
20	388.3 Other Plant & Misc.	88,819	2,819				
21	TREATMENT AND DISPOSAL PLANT	888	88				
22	353.4 Land & Land Rights	88	0				
23	354.4 Structures & Improvements	8188	188				
24	388.4 Treatment & Disposal	887,878	887,878				
25	381.4 Plant Service	88	0				
26	382.4 Outfall Sewer Lines	88	0				
27	388.4 Other Plant & Misc.	88	0			0	
28	GENERAL PLANT	88	0				
29	353.5 Land & Land Rights	88					
30	354.5 Structures & Improvements	82,488					
31	388.5 Office Furniture & Equipment	81,181					
32	388.51 Computer Equipment	88					
33	381.5 Transportation Equipment	81,288					
34	382.5 Signs Equipment	88					
35	383.5 Tools, Shop & Garage	83,083					
36	384.5 Laboratory Equipment	88					
37	385.5 Power Operated Equipment	88					
38	386.5 Communications Equipment	88					
39	387.5 Miscellaneous Equipment	88					
40	398.5 Other Tangible Plant	828,588					
41							
42							
43							
44	Subtotal	1,736,274	786,444	915,344	0	0	
45	Future Cost / CWIP	0	0	0	0	0	
46							
47	Total	1,736,274	786,444	915,344	0	0	
48							

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Company: Zeffwood Station
 District No.:
 Test Year Ended: 12/31/96
 Historical () Projected ()

PPSC
 Schedule No. 9
 Page 1 of 1
 Preparer: Chuck Lewis

Line No.	(1) Account No. and Name	(2) 1996 Ending Acc. Dep	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	351.1 Organization	22,987	22,987				
3	352.1 Franchise	6,376	6,376				MFR A-9
4	389.1 Other Plant & Misc.	0	0				
5	COLLECTION PLANT						
6	353.2 Land	0					
7	354.2 Structures & Improvements	0		0			
8	369.2 Collection Sewers - F	341		341			
9	361.2 Collection Sewers - G	147,108		147,108			
10	362.2 Special Collecting	738		738			
11	363.2 Services to Customers	0		0			
12	364.2 Flow Measuring Devices	0		0			
13	365.2 Flow Measuring Installation	0		0			
14	389.2 Other Plant & Misc.	0		0			
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0					
17	354.3 Structures & Improvements	0	0				
18	370.3 Receiving Wells	0	0				
19	371.3 Pumping Equipment	33	33				
20	389.3 Other Plant & Misc.	0	0				
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	0	0				
23	354.4 Structures & Improvements	3	3				
24	389.4 Treatment & Disposal	110,313	110,313				
25	381.4 Plant Screens	0	0				
26	382.4 Outfall Sewer Lines	0	0				
27	389.4 Other Plant & Misc.	10	10		10	0	
28	GENERAL PLANT						
29	353.5 Land & Land Rights	0					
30	354.5 Structures & Improvements	344					
31	389.5 Office Furniture & Equipment	464					
32	390.51 Computer Equipment	0					
33	391.5 Transporters Equipment	448					
34	392.5 Storage Equipment	0					
35	393.5 Tools, Shop & Outrage	882					
36	394.5 Laboratory Equipment	0					
37	395.5 Power Operated Equipment	0					
38	396.5 Communications Equipment	0					
39	397.5 Miscellaneous Equipment	0					
40	398.5 Other Tangible Plant	5,208					
41		0.00					
42							
43							
44	Total	391,777	139,714	148,387	10	0	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

Company: **Edwards Station**
 District No.:
 Test Year Ending: **12/31/96**
 Historical Projected

FFSC
 Schedule No. 10
 Page 1 of 1
 Preparer: **Chris Lewis**

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Mile Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedule
1	INTANGIBLE PLANT						
2	351.1 Organization						
3	352.1 Franchise	25,833	5,833				
4	359.1 Other Plant & Misc.	21,623	1,623				MFR B-13
5	COLLECTION PLANT		0				
6	362.2 Land						
7	364.2 Structures & Improvements	90			0		
8	369.2 Collection Screens - F	2369			160		
9	361.2 Collection Screens - G	545,381			43,381		
10	362.2 Special Collecting	25,475			1,475		
11	362.2 Services to Customers				0		
12	364.2 Flow Measuring Devices				0		
13	365.2 Flow Measuring Installation				0		
14	369.2 Other Plant & Misc.				0		
15	SYSTEM PUMPING PLANT				0		
16	362.2 Land & Land Rights						
17	364.2 Structures & Improvements	90					
18	376.2 Receiving Wells		0				
19	371.2 Pumping Equipment		0				
20	369.2 Other Plant & Misc.	2210	210				
21	TREATMENT AND DISPOSAL PLANT		0				
22	362.4 Land & Land Rights	90	0				
23	364.4 Structures & Improvements	25	5				
24	369.4 Treatment & Disposal	234,384	34,384				
25	361.4 Plant Screens		0				
26	362.4 Other Sewer Lines		0				
27	369.4 Other Plant & Misc.		0				
28	GENERAL PLANT	230	10				
29	362.5 Land & Land Rights	90					
30	364.5 Structures & Improvements	240					
31	369.5 Office Furniture & Equipment	210					
32	369.51 Computer Equipment						
33	361.5 Transportation Equipment	220					
34	362.5 Store Equipment						
35	362.5 Tools, Shop & Outage	2204					
36	364.5 Laboratory Equipment						
37	362.5 Power Operated Equipment						
38	364.5 Communications Equipment						
39	367.5 Miscellaneous Equipment						
40	369.5 Other Tangible Plant	21,325					
41							
42							
43							
44	Total Depreciation Expense	<u>29,877</u>	<u>42,823</u>	<u>41,623</u>	<u>0</u>	<u>0</u>	
45							
46	1996 Average Depreciable Plant	<u>1,724,720</u>	<u>796,444</u>	<u>993,860</u>	<u>0</u>	<u>0</u>	
47							
48	Composite Depreciation Rate	<u>1.67%</u>	<u>5.37%</u>	<u>4.18%</u>	<u>0.00%</u>	<u>0.00%</u>	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

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

FPSC
 Schedule No. 11
 Page 1 of 1
 Preparer: Chuck Lewis

Line No.	(1) Account No. and Name	(2) 1996 Ending CIAC	(3) 1996 CIAC Ann. Amort.	(4) Supporting Schedules
1	Plant Capacity Charges	0	0	
2				
3	Line / Main Estimates Charges	0	0	MFR A-12, Col 2
4				
5	Meter Installation Charges	0	0	MFR A-14, Col 3
6				
7	Contributed Lines	0	0	
8				
9	Contributed Property	0	0	
10				
11	Service Installation Charges	0	0	
12				
13				
14				
15	Total Water CIAC	0	0	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

Company: Zellwood Station
 District No.:
 Test Year Ending: 12/31/96
 Metered: [X] Projected: []

FFSC
 Schedule No. 12
 Page 1 of 1
 Preparer:

Line No.	(1) Meter Size	(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedule
1	Residential:				
2					
3					
4	5/8" x 3/4"	996	1.0	996	
5	3/4"	0	1.5	0	
6	1"	7	2.5	18	
7	1 1/2"	0	5.0	0	
8	2"	7	8.0	56	
9	3"	1	16.0	16	
10	4"	1	25.0	25	
11	6"	0	50.0	0	
12	8"	0	80.0	0	
13	10"	0	115.0	0	
14	Subtotal	1,012		1,111	
15					
16					
17					
18	Commercial/Industrial & Wholesale:				
19					
20					
21	5/8" x 3/4"	0	1.0	0	
22	3/4"	0	1.5	0	
23	1"	0	2.5	0	
24	1 1/2"	0	5.0	0	
25	2"	0	8.0	0	
26	3"	0	16.0	0	
27	4"	0	25.0	0	
28	6"	0	50.0	0	
29	8"	0	80.0	0	
30	10"	0	115.0	0	
	Subtotal	0	115.0	0	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

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

FPSC
 Schedule No. 13
 Page 1 of 1
 Prepared Check: Lovato

Line No.	(1) Wastewater Treatment Plant / Collection Main	(2) Amount	(3) Supporting Schedule
1	Wastewater Treatment Plant		
2			
3	1996 ERCs		
4	Margin Reserve Factor	1,111	Sub. 12
5		1,005	
6	Current ERCs Plus Margin Reserve		
7		1,116	
8	Used & Useful Percentage		
9		83.53%	
10	Plant Capacity in ERCs		
11		1,305	
12	Future ERCs		
13		189	
14	Projected Average Annual Growth in ERCs		
15		6	
16	Number of Years to Design Capacity		
17		33.26	
18			
19	Collection Mains		
20			
21	1996 ERCs		
22	Margin Reserve Factor	1,111	Sub. 21
23		1	
24	Current ERCs with Margin Reserve		
25		1,116	
26	Permitted No. of Lots/ERC's		
27		189	MFR F-5
28	Add: Lots Under Construction		
29		0	
30	Total Permitted No. of Lots/ERC's @ 12/31/96		
31		1,305	
32			
33	Future ERCs		
34		189	
35	Projected Average Annual Growth in ERCs		
36		6	
37	Number of Years to Design Capacity		
		33.26	

SCHEDULE OF DEVELOPER AGREEMENTS

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

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

(1)

Line No.	Description
1	Not Applicable

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

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

(1)

Line
No.

Description

1
2
3

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
Docket No.:
Test Year Ended: 12/31/96
Historical Projected

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

(1)

Line
No.

Description

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

SCHEDULE OF PROPOSED PLANT EXPANSION

Company: Zolwood Station
District No.:
Test Year Ended: 12/31/96
Historical Projected

FPSC
Schedule No. 17
Page 1 of 1
Preparer: Chuck Lewis

(1)

Line No.	Description
1	NONE

SCHEDULE OF MANDATED PLANT UPGRADES

Company: Zellwood Station
Docket No.:
Test Year Ends: 12/31/96
Historical Projected

FFSC
Schedule No. 18
Page 1 of 1
Prepared: Chuck Lewis

(1)

Line No.	Description
1	Not Applicable

SCHEDULE OF PROJECTED CUSTOMER GROWTH

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

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

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

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

Company: Zellwood Station
Docket No.:
Test Year Ends: 12/31/96
Historical **Projected**

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

(1)

**Line
No.**

Description

1 See proposed Tariff Sheets

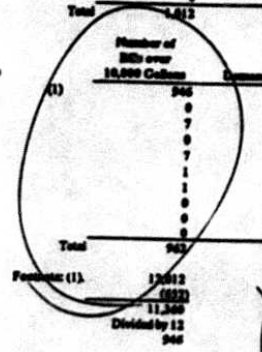
ALLOCATION OF REVENUE REQUIREMENT TO RATES - WATER

ACCT. NO.	ACCOUNT TITLE	GAM EXPENSE	REVENUE ALLOCATION AS A %		REVENUE ALLOCATION \$	
			BASE FACILITY CHARGE	GALLONAGE CHARGE	BASE FACILITY CHARGE	GALLONAGE CHARGE
601	Solates and Wages - Employees	207,000	100.00%	0.00%	207,000	\$0
603	Solates and Wages - Officers	\$0	100.00%	0.00%	\$0	\$0
604	Employee Pension and Benefits	\$0	100.00%	0.00%	\$0	\$0
610	Purchased Water	\$0	100.00%	0.00%	\$0	\$0
615	Purchased Power	223,917	100.00%	0.00%	223,917	\$0
616	Fuel for Power Production	\$0	100.00%	0.00%	\$0	\$0
618	Chemicals	225,000	100.00%	0.00%	225,000	\$0
620	Materials & Supplies	214,300	100.00%	0.00%	214,300	\$0
621	Contracted Services - Eng.	\$0	100.00%	0.00%	\$0	\$0
622	Contracted Services - Asst.	2977	100.00%	0.00%	2977	\$0
623	Contracted Services - Legal	\$0	100.00%	0.00%	\$0	\$0
624	Contracted Services - Mgmt. Fees	\$0	100.00%	0.00%	\$0	\$0
625	Contracted Services - Other	23,000	100.00%	0.00%	23,000	\$0
626	Contracted Services - Other	21,230	100.00%	0.00%	21,230	\$0
640	Rental of Building/Real Property	23,300	100.00%	0.00%	23,300	\$0
645	Rental of Equipment	25,000	100.00%	0.00%	25,000	\$0
660	Transportation Expenses	22,233	100.00%	0.00%	22,233	\$0
665	Insurance - Vehicle	\$0	100.00%	0.00%	\$0	\$0
667	Insurance - General Liability	22,773	100.00%	0.00%	22,773	\$0
668	Insurance - Workman Comp.	\$0	100.00%	0.00%	\$0	\$0
669	Insurance - Other	\$0	100.00%	0.00%	\$0	\$0
669	Advertising Expense	\$0	100.00%	0.00%	\$0	\$0
665	Regulatory Comm. Expenses - Rate Case	\$11,105	100.00%	0.00%	\$11,105	\$0
667	Regulatory Commission Expenses - Other	\$0	100.00%	0.00%	\$0	\$0
670	Bad Debt Expense	\$0	100.00%	0.00%	\$0	\$0
675	Miscellaneous Expenses	22,110	100.00%	0.00%	22,110	\$0
Total Operations & Maintenance Expenses		\$1,012,501	\$1	0.00%	\$1,012,501	\$0
		(20)				
403	Depreciation Expense (Net of CIAC)	206,000	100.00%	0.00%	206,000	\$0
407	Amortization (Other)	\$0	100.00%	0.00%	\$0	\$0
Total Other Than Income						
408.1	Regulatory Assessment Fees	212,070	100.00%	0.00%	212,070	\$0
408.11	Permit Property	\$0	100.00%	0.00%	\$0	\$0
408.12	Payroll	\$0	100.00%	0.00%	\$0	\$0
Other	\$0	100.00%	0.00%	\$0	\$0	
Total Other Than Income		212,070			212,070	\$0
409	Income Tax Expense	\$0	100.00%	0.00%	\$0	\$0
417	Interest Expense	208,540	100.00%	0.00%	208,540	\$0
Total Revenue Requirement		\$268,309			\$268,309	\$0
Less Miscellaneous Service Charges		\$0	100.00%	0.00%	\$0	\$0
Revenue Requirements from Service Rates		\$268,309			\$268,309.00	\$0
Fostered ERC's		\$0		70.00%	\$201,200.00	
Number of Total Bills		13,386		26.00%	\$27,000.70	
Fostered ERC's OVER 10,000		13,701	Base Rate	\$16.00	\$268,309.00	
		13,701	Conservation Rate	\$1.37	24.00%	

Attachment A
Page 3 of 3

Class/Meter Size	Number Of Meters	Demand Factor	ERC's	Annual	Base Rate	Revenue
						Proof
3/4" x 3/4"	940	1.00	940.0	11,347.2	\$13.37	\$106,473.30
Full 3/4"	0	1.00	0.0	0.0	\$22.63	\$0.00
1"	7	2.00	17.3	210.0	\$27.73	\$1,171.00
1 1/2"	0	3.00	0.0	0.0	\$75.50	\$0.00
2"	7	0.00	36.0	473.0	\$136.00	\$10,477.20
3"	1	16.00	16.0	192.0	\$241.00	\$2,309.20
4"	1	23.00	23.0	308.0	\$277.50	\$4,330.00
6"	0	30.00	0.0	0.0	\$725.00	\$0.00
8"	0	30.00	0.0	0.0	\$1,300.00	\$0.00
10"	0	112.00	0.0	0.0	\$1,754.50	\$0.00
Total						\$301,222.60
Difference Remaining						(\$44.43)

Class/Meter Size	Number Of Bills over 10,000 Gallons	Demand Factor	ERC's	Annual	Conservation Rate	Revenue
						Proof
3/4" x 3/4"	(1) 940	1.00	940.0	11,347.2	\$3.37	\$30,943.54
Full 3/4"	0	1.00	0.0	0.0	\$7.91	\$0.00
1"	7	2.00	17.3	210.0	\$13.18	\$1,107.12
1 1/2"	0	3.00	0.0	0.0	\$26.37	\$0.00
2"	7	0.00	36.0	473.0	\$42.19	\$2,342.06
3"	1	16.00	16.0	192.0	\$64.38	\$1,012.36
4"	1	23.00	23.0	308.0	\$131.25	\$1,302.30
6"	0	30.00	0.0	0.0	\$262.50	\$0.00
8"	0	30.00	0.0	0.0	\$424.50	\$0.00
10"	0	112.00	0.0	0.0	\$686.50	\$0.00
Total						\$47,008.70
Difference Remaining						(\$0.77)



Combined Water Base (Plus) Surcharges Charge

Class/Meter Size	Revenue
3/4" x 3/4"	\$30,937
Full 3/4"	\$30.56
1"	\$30.93
1 1/2"	\$0.00
2"	\$2,342.07
3"	\$2,012.36
4"	\$1,302.30
6"	\$0.00
8"	\$1,620.01
10"	\$2,343.00

has bills?

mean?

ZELLWOOD UTILITIES

EXHIBIT NO.

ALLOCATION OF REVENUE REQUIREMENT TO RATES
ACCT. NO.

REVENUE ALLOCATION AS A %
BASE FACILITY CHARGE GALLONAGE CHARGE

REVENUE ALLOCATION S
BASE FACILITY CHARGE GALLONAGE CHARGE

ACCT. NO.	ACCOUNT TITLE	O&M EXPENSE	BASE FACILITY CHARGE	GALLONAGE CHARGE	BASE FACILITY CHARGE	GALLONAGE CHARGE
701	Salaries and Wages - Employees	\$67,600	100.00%	0.00%	\$67,600	\$0
703	Salaries and Wages - Officers	\$0	100.00%	0.00%	\$0	\$0
704	Employee Pensions and Benefits	\$0	100.00%	0.00%	\$0	\$0
710	Purchased Sewage Treatment	\$0	100.00%	0.00%	\$0	\$0
711	Sludge Removal Expense	\$13,900	100.00%	0.00%	\$13,900	\$0
715	Purchased Power	\$30,924	100.00%	0.00%	\$30,924	\$0
716	Fuel for Power Production	\$0	100.00%	0.00%	\$0	\$0
718	Chemicals	\$1,500	100.00%	0.00%	\$1,500	\$0
720	Materials & Supplies	\$13,366	100.00%	0.00%	\$13,366	\$0
731	Contractual Services - Engr.	\$0	100.00%	0.00%	\$0	\$0
732	Contractual Services - Asst.	\$977	100.00%	0.00%	\$977	\$0
733	Contractual Services - Legal	\$0	100.00%	0.00%	\$0	\$0
734	Contractual Services - Mgmt. Fee	\$0	100.00%	0.00%	\$0	\$0
735	Contractual Services - Other	\$8,542	100.00%	0.00%	\$8,542	\$0
741	Rental of Building/Real Property	\$2,200	100.00%	0.00%	\$2,200	\$0
742	Rental of Equipment	\$3,000	100.00%	0.00%	\$3,000	\$0
750	Transportation Expenses	\$1,413	100.00%	0.00%	\$1,413	\$0
756	Insurance - Vehicle	\$0	100.00%	0.00%	\$0	\$0
757	Insurance - General Liability	\$2,773	100.00%	0.00%	\$2,773	\$0
758	Insurance - Workmen's Comp.	\$0	100.00%	0.00%	\$0	\$0
759	Insurance - Other	\$0	100.00%	0.00%	\$0	\$0
760	Advertising Expense	\$0	100.00%	0.00%	\$0	\$0
766	Regulatory Comm. Expenses - Rate Case	\$19,166	100.00%	0.00%	\$19,166	\$0
767	Regulatory Commission Expenses - Other	\$0	100.00%	0.00%	\$0	\$0
750	Bad Debt Expense	\$0	100.00%	0.00%	\$0	\$0
775	Miscellaneous Expenses	\$1,892	100.00%	0.00%	\$1,892	\$0
	Total Operations & Maintenance Expense	\$167,422			\$167,421	\$0
		\$0				\$0
463	Depreciation Expense (Net of CIAC)	\$66,488	100.00%	0.00%	\$66,488	\$0
407	Amortization (Other)	\$0	100.00%	0.00%	\$0	\$0
	Taxes Other Than Income					
408.1	Regulatory Assessment Fees	\$12,253	100.00%	0.00%	\$12,253	\$0
408.1	Personal Property	\$0	100.00%	0.00%	\$0	\$0
408.1	Payroll	\$0	100.00%	0.00%	\$0	\$0
	Other	\$0	100.00%	0.00%	\$0	\$0
	Total Taxes Other	\$12,253			\$12,253	\$0
409	Income Tax Expense	\$0	100.00%	0.00%	\$0	\$0
427	Interest Expense	\$26,146	100.00%	0.00%	\$26,146	\$0
	Total Revenue Requirement	\$372,279			\$372,278	\$0
	Less: Miscellaneous Service Charges	\$0	100.00%	0.00%	\$0	\$0
	Revenue Requirements from Service Rates	\$372,279			\$372,278	\$0
		\$0				\$0
	Factored ERC's	13,326				
	Number of Bills	12,144	Flat Rate	\$26.43		

Class/Meter Size	Number Of Meters	Demand Factor	ERC's	Annual	Flat Rate	Annual Revenue Proof
5/8" x 3/4"	996	1.0	996.0	11,952.0	\$20.43	\$244,179.36
Full 3/4"	0	1.5	0.0	0.0	\$30.65	\$0.00
1"	7	2.5	17.5	210.0	\$51.08	\$4,290.72
1 1/2"	0	5.0	0.0	0.0	\$102.15	\$0.00
2"	7	8.0	56.0	672.0	\$163.44	\$13,728.96
3"	1	16.0	16.0	192.0	\$326.88	\$3,922.56
4"	1	25.0	25.0	300.0	\$510.75	\$6,129.00
6"	0	50.0	0.0	0.0	\$1,021.50	\$0.00
8"	0	80.0	0.0	0.0	\$1,634.40	\$0.00
10"	0	115.0	0.0	0.0	\$2,349.45	\$0.00
Total	1,012		1,110.5	13,326.0		\$272,250.60
					Difference Rounding	(\$27.40)

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER

EXHIBIT NO.

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

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

Line No.	(1) Service Availability Charges	(2) Present	(3) Proposed	(4) Supporting Schedules
1				
2				
3	Per ERC - All Customers	0.00	\$141	Sch. 4
4				
5	Per Gallon - Residential	0.00	0.00	N/A
6				
8				
9				
10	Main Extension Charges:			
11				
12	Per ERC - All Customers	0.00	\$31	Sch. 5
13				
14	Per Gallon - Residential	0.00	\$0.00	N/A
15				
17				
18				
19				
20	Meter Charges:			
21				
22	Per Connection - 5/8" x 3/4"	0.00	\$195	Sch. 6
23				
24	Per Connection - 1"	0.00	\$195	Sch. 6
25				
26	Per Connection - 1- 1/2"	0.00	\$225	Sch. 6
27				
28	Per Connection - 2"	0.00	\$365	Sch. 6
29				
30	Per Connection - Over 2"	0.00	Actual Cost	Sch. 6
31				
32				
33				
34	Service Installation Charges:			
35				
36	Per Connection - 5/8" x 3/4"	0.00	\$193	Sch. 9
37				
38	Per Connection - 1"	0.00	\$193	Sch. 9
39				
40	Per Connection - 1- 1/2"	0.00	\$210	Sch. 9
41				
42	Per Connection - 2"	0.00	\$285	Sch. 9
43				
44	Per Connection - Over 2"	0.00	Actual Cost	Sch. 9
45				
46				
47				
48	Reserve Capacity Charges:			
49				
50	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
LAND	7,831
DEPRECIABLE ASSETS	1,391,446
ACCUMULATED DEPRECIATION TO DATE	241,276
ACCUMULATED DEPRECIATION AT DESIGN CAPACITY	1,391,446
NET PLANT AT DESIGN CAPACITY	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

TEST OF SERVICE AVAILABILITY CHARGES - WATER

EXHIBIT NO.

Company: Eastern Shore
 Product No.:
 Test Year Ending: 12/31/04
 Attachment: 20 Proposed B

TRIC
 Schedule No. 3
 Page 1 of 1
 Inspector: Chas Linn

Line No.	(1) Test of Service Availability Charge	(2) Peak Capacity	(3) Mean Demand	(4) Minimum	(5) Service Available	(6) Total	(7) Supporting Schedule
1	Crust Bank Value	5072,126	\$223,000	\$254,126	\$0	\$1,287,277	S.A. 8
2	Lead	\$7,831	\$0		\$0	\$7,831	S.A. 8
3	Prepitable Assets	\$914,267	\$223,000	\$254,126	\$0	\$1,287,277	S.A. 8
4	Accumulated Depreciation to Date	\$176,032	\$76,737	\$12,767	\$0	\$281,576	S.A. 9
5	Accumulated Depreciation of Design Capacity	\$914,267	\$223,000	\$12,767	\$0	\$1,287,277	S.A. 9
6	Net Fixed at Design Capacity	\$7,831	\$0	\$281,423	\$0	\$7,831	S.A. 9
7	Transmission & Substation / Collection Lines		\$223,000		\$0	\$223,000	S.A. 8
8	Minimum Level of CIAC		\$1		\$0	\$1	S.A. 8
9	CIAC to Date	\$0	\$0	\$223,000	\$0	\$223,000	S.A. 11
10	Accumulated Amortization of CIAC to Date	\$0	\$0	\$12,513	\$0	\$12,513	S.A. 11
11		\$0	\$0		\$0	\$0	S.A. 11
12		\$0	\$0		\$0	\$0	S.A. 11
13	Acc. Asset of CIAC at Design Capacity	\$0	\$0	\$12,513	\$0	\$12,513	S.A. 11
14	Value Customers (BMC) to be Connected	\$180	\$180	\$0	\$0	\$180	S.A. 11
15	Computer Impedance Base	\$0	\$0	\$0	\$0	\$0	S.A. 11
16		\$0	\$0	\$0	\$0	\$0	S.A. 11
17		\$0	\$0	\$0	\$0	\$0	S.A. 11
18		\$0	\$0	\$0	\$0	\$0	S.A. 11
19		\$0	\$0	\$0	\$0	\$0	S.A. 11
20	Existing Service Availability Charge For BMC	\$0	\$0	\$0	\$0	\$0	S.A. 11
21	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
22	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
23	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
24	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
25	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
26	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
27	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
28	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
29	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
30	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
31	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
32	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
33	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
34	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
35	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
36	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
37	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
38	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
39	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
40	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
41	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
42	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
43	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
44	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
45	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
46	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
47	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
48	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
49	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
50	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
51	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
52	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
53	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
54	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
55	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
56	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
57	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
58	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
59	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
60	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
61	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
62	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
63	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
64	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
65	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
66	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
67	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
68	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
69	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
70	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
71	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
72	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
73	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
74	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
75	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
76	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
77	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
78	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
79	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
80	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
81	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
82	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
83	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
84	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
85	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
86	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
87	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
88	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
89	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
90	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
91	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
92	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
93	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
94	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
95	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
96	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
97	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
98	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
99	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11
100	Level of CIAC at Design Capacity	\$0	\$0	\$0	\$0	\$0	S.A. 11

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

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Recap Schedules	(4) Supporting Schedules
1	1996 Ending Balance:			
2				
3	Gross Book Value - Plant (Excluding General Plant)	\$898,225		
4				
5	Less: Accumulated Depreciation	(\$164,318)		Sch. 8
6				
7	Net Plant In Service	\$733,907		Sch. 9
8				
9	Used & Useful %	85.53%		
10				
11	Net Plant - Used & Useful	\$627,717		Sch. 13
12				
13	1996 ERCs	1111		
14				
15	Net Plant Per ERC	\$565.26		Sch. 12
16				
17	Less: Utility Investment			
18		75.00%		
19	Proposed Plant Capacity Fee Per ERC	(\$423.94)		
		\$141.31	Schs. 1, 3	

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 No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
1	1996 Ending Balance:		
2			
3	Gross Book Value - Mains		
4		\$223,009	Sch. 8
5	Less: Accumulated Depreciation - Mains		
6		(\$58,537)	Sch. 9
7	Net Plant In Service - Mains		
8		\$164,472	
9	Used & Useful %		
10		83.91%	Sch. 13
11	Net Plant - Used & Useful		
12		\$138,015	
13	1996 ERCs		
14		1111	Sch. 12
15	Net Plant Per ERC - Mains		
16		\$124.28	
17	Less: Utility Investment		
18		75.00%	
18		(\$93.21)	
19	Proposed Main Extension Fee Per ERC		
		\$31.07	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

Company: Railroad Station
 Budget No.:
 Test Year End: 12/31/96
 Estimated (X) Proposed ()

EXHIBIT NO.

FPSC
 Schedule No. 6
 Page 1 of 3
 Preparer: Chuck Lewis

Line No.	Description	Per Unit	3/4" x 3/4"	3/4"	1"	1 1/2"	2"	3" & +
1 METER INSTALLATIONS:								
3 1	Direct Labor (2 Persons x 1.5 Hours)							
4 2	Materials		1.00	80.00				
5		a. Meter Box (Standard)	1.00	40.00	80.00	80.00	80.00	
6		b. Meter	1.00	40.00	40.00	40.00	40.00	
7 3	A & G Overhead Rate (15.00%) *	c. Couplings (Strut)	2.00	40.00	40.01	68.37	40.00	80.00
8				20.00	20.00	20.00	20.00	20.00
9				15.00	15.12	19.36	30.00	250.32
11		Total		195.00	195.93	227.63	174.22	30.00
12		Proposed		195.00	195.00	225.00	163.00	30.00
13								At Cost
14 DOUBLE SERVICE INSTALLATIONS:								
16 1	Direct Labor (2 persons x 4 hours)							
17 2	Materials		0.00	120.00				
18		a. Tapping Saddle 6"	1.00	22.26	120.00	120.00	120.00	
19		b. Compression Stop	1.00	10.00	22.26	22.26	22.26	
20		c. Poly Tubing (4" diam)	30.00	5.70	10.00	14.70	22.26	At Cost
21		d. Curb Stop / Comp. adapter	2.00	25.44	5.70	9.00	44.52	At Cost
22 3	A & G Overhead Rate (16.70%)	e. U-Branch (Double Service)	1.00	13.00	25.44	25.94	18.30	At Cost
23				9.00	13.00	13.00	89.70	At Cost
24		Total		207.97	207.97	270.06	263.46	127.30
25		Proposed (Each)		205.00	205.00	230.00	233.00	113.00
26								At Cost
27								At Cost
28								At Cost
15 SINGLE SERVICE INSTALLATION:								
32 1.	Direct Labor (2 persons x 4 hours)							
33 2	Materials		0.00	120.00				
34		a. Tapping Saddle 6"	1.00	22.26	120.00	120.00	120.00	
35		b. Compression Stop	1.00	10.00	22.26	22.26	22.26	
36		c. Poly Tubing (4" diam)	30.00	5.70	10.00	14.70	22.26	At Cost
37 3	A & G Overhead Rate (15.00%)	d. Curb Stop / Comp. adapter	1.00	12.72	5.70	9.00	44.52	At Cost
38				7.00	12.72	12.72	18.30	At Cost
39		Total		170.45	180.30	190.33	234.67	22.46
40		Proposed (Each)		160.00	160.00	190.00	226.00	22.46
41								At Cost
42								At Cost
43								At Cost
44								At Cost
45		Avg. for Single & Double Service:		\$193	\$193	\$210	\$265	\$340

CALCULATIONS OF PROPOSED RESERVE CAPACITY CHARGE

- Calculation of Charge per ERC -

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

FPSC
 Schedule No. 7
 Page 1 of 3
 Preparer: Chuck Lewis

(1)	(2)	(3)	(4)
Line No.	INPUT DATA	PLANT	T&D
1	Net Plant - Non Used & Useful	\$752,106	\$164,472
2	Less: CIAC on Remaining ERCs	(\$26,683)	(\$5,867)
3	Cost of Qualifying Assets	\$725,423	\$158,605
4	Future ERCs	189	189
4	Annual Depreciation Expense	\$53,230	\$15,614
5	Less: CIAC Amortization	\$0	(\$12,513)
6	Net Depreciation Expense	\$53,230	\$3,101
	Monthly Reserve Capacity Charge Per	\$53.20	\$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: Zaffwood Station
 DocId: No.:
 Test Year Ended: 12/31/96
 Historical [X] Projected []

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

CALCULATION OF PLANT RESERVE CAPACITY

Cost of Qualifying Assets: Divided By Future ERC:	\$ 5725,422.67 189	Annual Depreciation Expense: Future ERC:	\$ 33,230 189
Multiply By Rate of Return:	Cost/ERC: \$ 31,941.81 7.95%	Annual Depr. Cost per ERC:	\$ 281.90
Annual Return Per ERC:	\$ 3305.33	Annual Property Tax Expense: Future ERC:	\$ 20.00 189
Annual Reduction in Return: (Annual Depreciation Expense per ERC Times Rate of Return)	\$ 522.40	Annual Prop. Tax per ERC:	\$ 0.00
Federal Tax Rate:	0.00	Weighted Cost of Equity: Divided by Rate of Return:	0.00%
Effective State Tax Rate:	0.00	% of Equity in Return:	0.00%
Total Tax Rate:	0.00	Other Costs: Future ERC:	\$ 20.00 189
Effective Tax on Return: (Equity % Times Tax Rate)	0.00	Cost per ERC:	\$ 20.00
Provision For Tax: (Tax on Return/(1-Total Tax Rate))	0.00		

CALCULATION OF T&D RESERVE CAPACITY

Cost of Qualifying Assets: Divided By Future ERC:	\$ 158,605 189	Annual Depreciation Expense: Future ERC:	\$ 3,101.00 189
Multiply By Rate of Return:	Cost/ERC: \$ 839.97 7.95%	Annual Depr. Cost per ERC:	\$ 16.42
Annual Return Per ERC:	\$ 66.76		
Annual Reduction in Return: (Annual Depreciation Expense per ERC Times Rate of Return)	\$ 11.31		
Federal Tax Rate:	0.00%	Weighted Cost of Equity: Divided by Rate of Return:	0.00
Effective State Tax Rate:	0.00%	% of Equity in Return:	0.00
Total Tax Rate:	0.00%	Other Costs: Future ERC:	\$ 0.00 188.82
Effective Tax on Return: (Equity % Times Tax Rate)	0.00%	Cost per ERC:	\$ 0.00
Provision For Tax: (Tax on Return/(1-Total Tax Rate))	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 [] Projected [X]

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

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

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WATER

Company: **Redwood Station**
 District No.:
 Test Year Ended: **12/31/06**
 Historical [X] Projected []

FPDC
 Schedule No. 6
 Page 1 of 1
 Preparer: **Chuck Lamb**

Line No.	(1) Account No. and Name	(2) 1996 Plant Balance	(3) Plant Capacity	(4) Mile Schedule	(5) Services & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	201.1 Ctg.						
3	202.1 Furnch.	130,836	130,836				
4	230.1 Other Pl.	11,533	11,533				
5	200.0	0	0				
6	SOURCE OF SUPPLY & PUMP. PL.						MFR A 5
7	203.2 Land & L&R	17,831	17,831				
8	204.2 Street & In	0	0				
9	205.2 Can. Res.	0	0				
10	206.2 Lake, Riv. & In	0	0				
11	207.2 Wells & Spr	1124,529	1124,529				
12	208.2 Infil. Cncl	130,446	130,446				
13	210.2 Pwr. Gen. Eq.	0	0				
14	211.2 Pump Eq.	0	0				
15	230.2 Other Pl.	1657,415	1657,415				
16	200.0	0	0				
17	WATER TREATMENT PLANT						
18	203.3 Land & Res.	0	0				
19	204.3 Street & Improv.	1726	1726				
20	230.3 Other Pl.	11,477	11,477				
21	200.0	1432	1432				
22	TRANE & DIST. PLANT						
23	203.4 Land & Res.	0	0				
24	204.4 Street & Imp.	0	0	0			
25	230.4 Distr. Res.	173,047	173,047	0			
26	232.4 Services	1149,942	1149,942	0			
27	234.4 Meters & Inst.	0	0				
28	235.4 Hydrants	1254,130	1254,130				
29	230.4 Other Plant & Misc.	0	0	0	1254,130	0	
30	200.0	0	0	0			
31	GENERAL PLANT						
32	203.5 Land & Res.	0	0				
33	204.5 Street & Imp.	11,693	11,693				
34	205.5 Furn. & Fix.	1005	1005				
35	212.5 Transp. Eq.	11,250	11,250				
36	213.5 Tools, Shop Eq.	0	0				
37	244.5 Lab. Equip.	118,076	118,076				
38	245.5 Power Op. Eq.	0	0				
39	246.5 Com. Eq.	0	0				
40	247.5 Miscellaneous Equipment	12,089	12,089				
41	248.5 Other Tangible Plant	0	0				
42							
43							
44	Subtotal	<u>11,392,777</u>	<u>1078,721</u>	<u>1221,009</u>	<u>1254,130</u>	<u>0</u>	
45							
46	Future Cost / CWIP	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
47							
48	Total	<u>11,392,777</u>	<u>1078,721</u>	<u>1221,009</u>	<u>1254,130</u>	<u>0</u>	

23,112

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: **Zellwood Station**
 District No.:
 Test Year Ended: **12/31/96**
 Historical Projected

FFAC
 Schedule No. 9
 Page 1 of 1
 Preparer: **Chuck Lewis**

(1) Line No.	(2) Account No. and Name	(3) 1996 Ending Acc. Bsp	(4) Plant Capacity	(5) Main Extension	(6) Meters	(7) Service Installation	(8) Supporting Schedules
1	INTANGIBLE PLANT						
2	301 1 Ogr						
3	302 1 Furnch	\$18,018	\$18,018				
4	339 1 Other Pl	\$4,998	\$4,998				
5	SOURCE OF SUPPLY & PUMP. PL.	\$0	\$0				MFN A 9
6	303 2 Land & Ld Rt	\$0	\$0				
7	304 2 Struct. & Imp	\$0	\$0				
8	305 2 Col. Res.	\$0	\$0				
9	306 2 Lake, Riv. & In	\$0	\$0				
10	307 2 Wells & Spr	\$0	\$0				
11	308 2 Infl. Cnl	\$33,648	\$33,648				
12	309 2 Supply Mains	\$3,004	\$3,004				
13	310 2 Pot. Gen. Eq	\$0	\$0				
14	311 2 Pump. Eq	\$0	\$0				
15	330 2 Other Pl	\$103,900	\$103,900				
16	WATER TREATMENT PLANT	\$0	\$0				
17	303 3 Land & Rts	\$0	\$0				
18	304 3 Struct. & Improv	\$0	\$0				
19	320 3 Treat. Eq	\$35	\$35				
20	339 3 Other Pl	\$530	\$530				
21	TRANS. & DIST. PLANT	\$65	\$65				
22	303 4 Land & Rt	\$0	\$0				
23	304 4 Struct. & Imp.	\$0	\$0				
24	330 4 Distr. Res.	\$0	\$0	\$0			
25	331 4 T & D Mains	\$24,669	\$24,669	\$0			
26	333 4 Services	\$33,868	\$33,868	\$0			
27	334 4 Meters & Inst.	\$0	\$0				
28	335 4 Hydrants	\$12,707	\$12,707		\$0	\$0	
29	339 4 Other Plant & Misc.	\$0	\$0		\$12,707	\$0	
30	GENERAL PLANT	\$0	\$0	\$0			
31	303 5 Land & Rts	\$0	\$0				
32	304 5 Struct. & Imp.	\$191	\$191				
33	340 5 Furn. & Fix.	\$364	\$364				
34	341 5 Transp. Eq.	\$48	\$48				
35	342 5 Stoves Equip.	\$0	\$0				
36	343 5 Tools, Shop Eq.	\$0	\$0				
37	344 5 Lab. Equip.	\$4,082	\$4,082				
38	345 5 Power Op. Eq.	\$0	\$0				
39	346 5 Com. Eq.	\$0	\$0				
40	347 5 Miscellaneous Equipment	\$0	\$0				
41	348 5 Other Tangible Plant	\$0	\$0				
42		\$679	\$679				
43							
44	Total	\$241,276	\$164,318	\$58,537	\$12,707	\$0	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FWPC
 Schedule No. 10
 Page 1 of 1
 Preparer: Chuck Leub

(1) Line No.	(2) Account No. and Name	(3) 1996 Depreciation Expense	(4) Plant Capacity	(5) Main Extension	(6) Meters	(7) Service Installation	(8) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Cng	\$3,991	\$3,991				
3	302.1 French	\$1,107	\$1,107				
4	330.1 Other Pl.						
5	SOURCE OF SUPPLY & PUMP. PL.		\$0				MFR 0.13
6	303.2 Land & Ld Rts						
7	304.2 Street & Imp.	\$0	\$0				
8	305.2 Cnl. Res.		\$0				
9	306.2 Lake, River & In.		\$0				
10	307.2 Wells & Spr.	\$13,035	\$13,035				
11	308.2 Infl. Outl.	\$061	\$061				
12	309.2 Supply Mains		\$0				
13	310.2 Pwr Gen. Eq.		\$0				
14	311.2 Pump Eq.		\$0				
15	330.2 Other Pl.	\$32,071	\$32,071				
16	WATER TREATMENT PLANT	\$0	\$0				
17	303.3 Land & Rts						
18	304.3 Street & Improv.	\$0	\$0				
19	320.3 Treat. Eq.	\$36	\$36				
20	330.3 Other Pl.	\$306	\$306				
21	TRANS. & DIST. PLANT	\$43	\$43				
22	304.4 Land & Rts	\$0					
23	304.4 Street & Imp.			\$0			
24	330.4 Distr. Res.	\$0,116		\$0			
25	331.4 T & D Mains	\$7,490		\$0,116			
26	333.4 Services			\$7,490			
27	334.4 Meters & Inst.				\$0		
28	335.4 Hydrants	\$12,707			\$12,707	\$0	
29	330.4 Other Plant & Misc.			\$0			
30	GENERAL PLANT			\$0			
31	303.5 Land & Rts	\$0					
32	304.5 Street & Imp.	\$43					
33	340.5 Furn. & Fix.	\$01					
34	341.5 Transp. Eq.	\$250					
35	342.5 Street Equip.						
36	343.5 Tools, Shop Eq.	\$904					
37	344.5 Lab. Equip.						
38	345.5 Power Op. Eq.						
39	346.5 Com. Eq.						
40	347.5 Miscellaneous Equipment						
41	348.5 Other Tangible Plant	\$129					
42							
43							
44	Total Depreciation Expense	\$12,267	\$33,230	\$15,616	\$12,707	\$0	
45							
46	1996 Average Depreciable Plant	\$1,221,444	\$290,721		\$254,120	\$0	
47.00							
48.00	Composite Depreciation Rate	\$0	\$0	\$0	\$0	\$0	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

Company: Zellwood Station
 District No.:
 Test Year Ended: 12/31/96
 Historical Projected

FPSC
 Schedule No. 11
 Page 1 of 1
 Preparer: Chuck Lewis

(1)		(2)	(3)	(4)
Line No.	Account No. and Name	1996 Ending CIAC	1996 CIAC Acc. Amort.	Supporting Schedules
1	Plant Capacity Charges			
2		\$0.00	\$0.00	
3	Line / Main Extension Charges			MFR A-12, Col 2
4		\$0.00	\$0.00	
5	Meter Installation Charges			MFR A-14, Col 3
6		\$250,000.00	\$12,513.00	
7	Contributed Lines			
8		\$0.00	\$0.00	
9	Contributed Property			
10		\$0.00	\$0.00	
11	Service Installation Charges			
12		\$0.00	\$0.00	
13				
14				
15	Total Water CIAC	\$250,000.00	\$12,513.00	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

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

FPSC
 Schedule No. 12
 Page 1 of 1
 Preparer: Chuck Lewis

(1) Line No.	(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedules
Residential:				
1				
2				
3				
4	5/8" x 3/4"			
5	3/4"	996	1.00	996
6	1"	0	1.50	0
7	1 1/2"	7	2.50	18
8	2"	0	5.00	0
9	3"	7	8.00	56
10	4"	1	16.00	16
11	6"	1	25.00	25
12	8"	0	50.00	0
13	10"	0	80.00	0
14	Subtotal	0	115.00	0
15		1,012		1111
16				
17				
General/Multi-Family/ & Wholesale:				
18				
19				
20	5/8" x 3/4"			
21	3/4"	0	1.00	0
22	1"	0	1.50	0
23	1 1/2"	0	2.50	0
24	2"	0	5.00	0
25	3"	0	8.00	0
26	4"	0	16.00	0
27	6"	0	25.00	0
28	8"	0	50.00	0
29	10"	0	80.00	0
30	Subtotal	0	115.00	0
		0		0

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

FP&C
 Schedule No. 13
 Page 1 of 1
 Preparer: Chuck Lewis

Line No.	(1) Water Treatment Plant / Distribution Mains	(2) Amount	(3) Supporting Schedules
1	Water Treatment Plant:		
2			
3	1996 ERCs		
4	Margin Reserve Factor	1,111	Sch. 21
5		100.51%	
6	Current ERCs Plus Margin Reserve	1,116	
7			
8	Used & Useful Percentage	85.53%	
9			
10	Plant Capacity in ERCs	1,305	
11			
12	Future ERCs	189	
13			
14	Projected Average Annual Growth in ERCs	6	
15			
16	Number of Years to Design Capacity	33.26	
17			
18			
19	Distribution Mains:		
20			
21	1996 ERCs		
22	Margin Reserve Factor	1,111	Sch. 21
23		100.51%	
24	Current ERCs with Margin Reserve	1,116	
25			
26	Permitted No. of Lots/ERCs	205	MFR F-5
27			
28	Add Lots Under Construction	0	
29			
30	Total Permitted No. of Lots/ERCs @ 12/31/96	1,305	
31			
32	Future ERCs	189	
33			
34	Projected Average Annual Growth in ERCs	6	
35			
36	Number of Years to Design Capacity	33.26	
37			

SCHEDULE OF DEVELOPER AGREEMENTS

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

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

(1)

Line
No.

Description

1

Not Applicable

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

Company: Zellwood Station

Docket No.:

Test Year Ended: 12/31/96

Historical Projected

FPSC

Schedule No. 15

Page 1 of 1

Preparer: Chuck Lewis

(1)

Line

No.

Description

- | | |
|---|--|
| 1 | All Developer Agreements are designed to result in Contributed |
| 2 | Property, other than the approved System Capacity Charges, |
| 3 | within 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)

**Line
No.**

Description

- 1 See Attached
- 2 Consumptive Use Permit (CUP)
- 3 Construction Permit F.D.E.P.

SCHEDULE OF PROPOSED PLANT EXPANSION

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

FPSC
Schedule No. 17
Page 1 of 1
Preparer: Chuck Lewis

(1)

Line
No.

1

NONE

SCHEDULE OF MANDATED PLANT UPGRADES

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

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

(1)

Line No.	Description
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1	Not Applicable
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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

Line No.	(1) Year	(2) # New ERC's	(3) Total ERC's
1	1995	N/A	994
2	1996	7	1001
3	1997	-5	996
4	1998	3	999
5	1999	3	1002
6	2000	3	1005
7	2001	3	1008
8	2002	3	1011
9	2003	3	1014
10	2004	3	1017
11	2005	3	1020
12	2006	3	1023
13	2007	3	1026
14	2008	3	1029
15	2009	3	1032
16	2010	3	1035
17	2011	3	1038
18	2012	3	1041
19	2013	3	1044
20	2014	3	1047
21	2015	3	1050
22	2016	3	1053
23	2017	3	1056
24	2018	3	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	3	1098
38	2032	3	1101
39	2033	3	1104
40	2034	3	1107
41	2035	3	1110
42	2036	3	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
Declar. No.:
Test Year Ended: 12/31/96
Historical Projected

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

(1)

**Line
No.**

Description

1 See proposed Tariff Sheets

SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WASTEWATER

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

EXHIBIT NO.
 FPSC
 Schedule No. 1
 Page 1 of 1
 Preparer: Chuck Lewis

Line No.	(1) Service Availability Charges	(2) Present	(3) Proposed	(4) Supporting Schedules
1	(1) Wastewater Plant Capacity Charges:			
2				
3	Per ERC - All Customers			
4		\$0.00	\$125	Sch. 4
5	Per Gallon - Residential			
6		\$0.0000	\$0.0000	Sch. 4
7				
8				
9				
10	(2) Main Extension Charges:			
11				
12	Per ERC - All Customers			
13		\$0.00	\$145	Sch. 6
14	Per Gallon - Residential			
15		0.00	\$0.00	
16				
17				
18				
19				
20	(3) Reserve Capacity Charges:			
21				
22	Per ERC	N/A	\$95	Sch. 7, Pg. 3 of 3

SERVICE AVAILABILITY CHARGE ANALYSIS

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

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

GROSS BOOK VALUE	1,736,274
LAND	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	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	0
NET C.I.A.C. TO DATE	0
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: Zellwood Station
 Docket No.:
 Test Year Ended: 12/31/96
 Historical Projected

FFBC
 Schedule No. 3
 Page 1 of 1
 Preparer: Chuck Lewis

Line No.	(1) Test of Service Availability Charges	(2) Plant Capacity (1)	(3) Main Extension	(4) Total	(5) Supporting Schedules
1	A Gross Book Value				
2	B Land	\$820,930	\$915,344	\$1,736,274	
3	C Depreciable Assets	\$11,484	\$0	\$11,484	Sch 8
4	D Accumulated Depreciation to Date	\$809,446	\$915,344	\$1,724,790	Sch 8
5	E Accumulated Depreciation at Design Capacity	\$146,646	\$148,387	\$295,033	
6	F Net Plant at Design Capacity	\$809,446	\$915,344	\$1,724,790	Sch 9
7		\$11,484	\$0	\$11,484	
8	G Transmission & Distribution / Collection Lines				
9	H Minimum Level of CIAC		\$915,344	\$915,344	Sch 8
10			100.00%	52.72%	
11	I CIAC to Date				
12	J Accumulated Amortization of CIAC to Date	\$0	\$0	\$0	Sch 11
		\$0	\$0	\$0	Sch 11
13	K Acc. Amort. of CIAC at Design Capacity	\$0	\$0	\$0	
14	L Future Customers (ERC) to be Connected				
15		189	189	189	Sch 13
16	M Composite Depreciation Rate	5.33%	4.98%	5.16%	Sch 10
17					
18					
19					
20	O Existing Service Availability Charge Per ERC	\$0.00	\$0.00	\$0.00	
21	P Level of CIAC at Design Capacity	0.00%	100.00%	0.00%	Sch 14
22					
23	Q Requested Service Availability Charge Per ERC	\$124.53	\$144.89	\$269.41	
24	R Level of CIAC at Design Capacity	22.04%	100.00%	63.07%	
25			0.00		
26	S Minimum Service Availability Charge Per ERC			\$225.19	
27	T Level of CIAC at Design Capacity			52.72%	
28					
29	U Minimum Service Availability Charge Per ERC			\$320.37	
30	V Level of CIAC at Design Capacity			75.00%	
31					
32	W No. of Customers at Capacity	1,305	1,305	1,305	Sch 13
33	X Current No. of Customers	1,116	1,116	1,116	Sch 13
34	Y Annual Growth	6	6	6	Sch 13
35	Z Calculation of Z	168	157	162	Sch 13
36	AA Number of Years to Design Capacity	33.26	33.26	33.26	Sch 13
37	Footnote: (1) Plant Capacity includes General Plant assets and depreciation				

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

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

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

Line No.	(1) Calculation of Proposed Plant Capacity Fees	(2) Amount	(3) Recap Schedules	(4) Supporting Schedules
1	1996 Ending Balance:			
2				
3	Gross Book Value - Plant (Excluding General Plant)			
4		\$786,444		
5	Less: Accumulated Depreciation			Sch. 8
6		(\$139,724)		
7	Net Plant In Service			Sch. 9
8		\$646,720		
9	Used & Useful %	85.53%		
10				
11	Net Plant - Used & Useful			Sch. 13
12		\$353,145		
13	1996 ERCs			
14		\$1,111		
15	Net Plant Per ERC			Sch. 12
16		\$498		
17	Less: Utility Investment			
18		75.00%		
19	Proposed Plant Capacity Fee Per ERC	(\$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

Line No.	(1) Calculation of Proposed Main Extension Charges	(2) Amount	(3) Supporting Schedules
1	1996 Ending Balance:		
2			
3	Gross Book Value - Mains		
4		\$915,344	Sch. 8
5	Less: Accumulated Depreciation - Mains		
6		<u>(\$148,387)</u>	Sch. 9
7	Net Plant in Service - Mains		
8		\$766,957	
9	Used & Useful %		
10		<u>83.9%</u>	MFR's
11	Net Plant - Used & Useful		
12		\$643,582	
13	1996 ERCs		
14		<u>1,111</u>	Sch. 12
15	Net Plant Per ERC - Mains		
16		\$580	
17	Less: Utility Investment		
18		75.00% <u>(\$435)</u>	
19	Proposed Main Extension Fee Per ERC	<u>\$145</u>	

CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WASTEWATER

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

EXHIBIT NO.

FPSC
 Schedule No. 6
 Page 1 of 3
 Preparer: Chuck Lewis

Line No.	Description	Per	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
1	METER INSTALLATIONS:								
2									
3	1								
4									
5									
6									
7									
8									
9									
11									
12									

CALCULATIONS OF PROPOSED RESERVE CAPACITY CHARGE

Calculation of Charge per ERC -

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

FFSC
 Schedule No. 7
 Page 1 of 3
 Preparer: Chuck Lewis

Line No.	INPUT DATA	PLANT	T&D
1	Net Plant - New Used & Useful	674,284.00	766,957.00
2	Less: CIAC on Remaining ERCs	(23,513.40)	(27,357.77)
3	Cost of Qualifying Assets	650,770.60	739,599.23
4	Future ERCs	188.82	188.82
4	Annual Depreciation Expense	42,093.00	45,025.00
5	Less: CIAC Amortization	0.00	0.00
6	Net Depreciation Expense	42,093.00	45,025.00
Monthly Reserve Capacity Charge Per ERC:		45.15	49.62
7	Rate of Return	0.08	
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	500.00	
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
 Schedule No. 7
 Page 2 of 3
 Preparer: Chuck Lewis

CALCULATION OF PLANT RESERVE CAPACITY

Cost of Qualifying Assets:	\$ 650,778.60	Annual Depreciation Expense:	\$ 42,993.00
Divided By Future ERC:	<u>188.82</u>	Future ERC's:	<u>188.82</u>
Cost/ERC:	\$ 3,446.46	Annual Depr. Cost per ERC:	\$ <u>222.92</u>
Multiply By Rate of Return:	<u>0.08</u>	Annual Property Tax Expense:	\$ 500.00
Annual Return Per ERC:	\$ <u>273.91</u>	Future ERC's:	<u>188.82</u>
Annual Reduction in Return:	\$ 17.72	Annual Prop. Tax per ERC:	\$ <u>2.66</u>
(Annual Depreciation Expense per ERC Times Rate of Return)			
Federal Tax Rate:	0.00	Weighted Cost of Equity:	0.00
Effective State Tax Rate:	<u>0.00</u>	Divided by Rate of Return:	<u>0.00</u>
Total Tax Rate:	<u>0.00</u>	% of Equity in Return:	<u>0.00</u>
Effective Tax on Return:	0.00	Other Costs:	\$ 0.00
(Equity % Times Tax Rate)	<u>0.00</u>	Future ERC's:	<u>188.82</u>
Provision For Tax:	0.00	Cost per ERC:	\$ <u>0.00</u>
(Tax on Return/(1-Total Tax Rate))	<u>0.00</u>		

CALCULATION OF T&D RESERVE CAPACITY

Cost of Qualifying Assets:	\$ 739,599.23	Annual Depreciation Expense:	\$ 45,025.00
Divided By Future ERC:	<u>188.82</u>	Future ERC's:	<u>188.82</u>
Cost/ERC:	\$ 3,916.89	Annual Depr. Cost per ERC:	\$ <u>238.45</u>
Multiply By Rate of Return:	<u>0.08</u>		
Annual Return Per ERC:	\$ <u>311.30</u>		
Annual Reduction in Return:	\$ 18.95		
(Annual Depreciation Expense per ERC Times Rate of Return)			
Federal Tax Rate:	0.00	Weighted Cost of Equity:	0.00
Effective State Tax Rate:	<u>0.00</u>	Divided by Rate of Return:	<u>0.00</u>
Total Tax Rate:	<u>0.00</u>	% of Equity in Return:	<u>0.00</u>
Effective Tax on Return:	0.00	Other Costs:	\$ 0.00
(Equity % Times Tax Rate)	<u>0.00</u>	Future ERC's:	<u>188.82</u>
Provision For Tax:	0.00	Cost per ERC:	\$ <u>0.00</u>
(Tax on Return/(1-Total Tax Rate))	<u>0.00</u>		

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	PLANT	T&D
Unfunded Other Costs:	\$ 00.00	\$ 00.00
Unfunded Annual Depreciation:	\$222.92	\$238.45
Unfunded Property Tax:	\$2.65	\$0.00
Subtotal Unfunded Annual Expense:	\$ 225.57	\$ 238.45
Unfunded Expenses Prior Year:	\$0.00	\$0.00
Total Unfunded Expenses:	\$ 225.57	\$ 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:	\$ 291.84	\$ 330.25
Earnings Expansion Factor for Tax:	\$1.00	\$1.00
Revenue Required to Fund Earnings:	\$ 291.84	\$ 330.25
Revenue Required to Fund Expenses:	\$ 225.57	\$ 238.45
Subtotal	\$ 517.41	\$ 568.70
Divided by Factor for Gross Receipts Tax:	\$0.96	\$0.96
ERC Annual Reserve Capacity Charge:	\$ 541.79	\$ 595.50
Monthly Reserve Capacity Charge Per ERC:	\$ 45.15	\$ 49.62

SCHEDULE OF PLANT IN SERVICE BY PRIMARY ACCOUNT - WASTEWATER

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

FFSC
 Schedule No. 8
 Page 1 of 1
 Preparer: Chuck Lewis

Line No.	(1) Account No. and Name	(2) 1996 Ending Balance	(3) Plant Capacity	(4) Main Extension	(5) Service & Motors	(6) Service Installation	(7) Supporting Schedules
1							
2	351.1 Organization	987,748	87,748				
3	352.1 Furniture	98,113	8,113				
4	389.1 Other Plant & Misc.	98	0				MFR A-3
5	COLLECTION PLANT						
6	353.3 Land	911,484		11,484			
7	354.3 Structures & Improvements	98,748		6,745			
8	389.2 Collection Serves - P	987,918		887,615			
9	381.2 Collection Serves - O	928,888		28,500			
10	382.2 Special Collecting	98		0			
11	383.2 Services to Customers	98		0			
12	384.2 Flow Measuring Devices	98		0			
13	385.2 Flow Measuring Installation	98		0			
14	389.2 Other Plant & Misc.	98		0			
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	98					
17	354.3 Structures & Improvements	98	0				
18	379.3 Receiving Wells	98	0				
19	371.3 Pumping Equipment	92,818	2,619				
20	389.3 Other Plant & Misc.	98	98				
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	98	0				
23	354.4 Structures & Improvements	9188	188				
24	388.4 Treatment & Disposal	987,678	687,678				
25	381.4 Plant Serves	98	0				
26	382.4 Outfall Sewer Lines	98	0				
27	389.4 Other Plant & Misc.	98	0				
28	GENERAL PLANT						
29	353.5 Land & Land Rights	98					
30	354.5 Structures & Improvements	92,423					
31	399.5 Office Furniture & Equipment	91,181					
32	399.51 Computer Equipment	98					
33	391.5 Transportation Equipment	91,288					
34	392.5 Store Equipment	98					
35	393.5 Tools, Shop & Garage	93,883					
36	394.5 Laboratory Equipment	98					
37	395.5 Power Operated Equipment	98					
38	396.5 Communications Equipment	98					
39	397.5 Miscellaneous Equipment	98					
40	398.5 Other Tangible Plant	928,588					
41							
42							
43							
44	Subtotal	1,736,274	786,444	915,344	0	0	
45							
46	Future Cost / CWIP	0	0	0	0	0	
47							
48	Total	1,736,274	786,444	915,344	0	0	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

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

FPSC
 Schedule No. 9
 Page 1 of 1
 Preparer: Chuck Lewis

Line No.	(1) Account No. and Name	(2) 1996 Ending Acc. Dep.	(3) Plant Capacity	(4) Main Extension	(5) Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	351.1 Organization						
3	352.1 Franchise	22,987	22,987				MFR A-9
4	389.1 Other Plant & Misc.	6,376	6,376				
5	389.1 Other Plant & Misc.	0	0				
6	COLLECTION PLANT						
7	353.2 Land	0					
8	354.2 Structures & Improvements	0		0			
9	362.2 Collection Sewers - F	541		541			
10	361.2 Collection Sewers - G	147,108		147,108			
11	362.2 Special Collecting	738		738			
12	363.2 Services to Customers	0		0			
13	364.2 Flow Measuring Devices	0		0			
14	365.2 Flow Measuring Installation	0		0			
15	389.2 Other Plant & Misc.	0		0			
16	SYSTEM PUMPING PLANT						
17	353.3 Land & Land Rights	0					
18	354.3 Structures & Improvements	0	0				
19	370.3 Raising Wells	0	0				
20	371.3 Pumping Equipment	33	33				
21	389.3 Other Plant & Misc.	0	0				
22	TREATMENT AND DISPOSAL PLANT						
23	353.4 Land & Land Rights	0	0				
24	354.4 Structures & Improvements	5	5				
25	389.4 Treatment & Disposal	110,313	110,313				
26	381.4 Plant Sewers	0	0				
27	382.4 Outfall Sewer Lines	0	0				
28	389.4 Other Plant & Misc.	10	10		10	0	
29	GENERAL PLANT						
30	353.5 Land & Land Rights	0					
31	354.5 Structures & Improvements	244					
32	390.5 Office Furniture & Equipment	464					
33	390.51 Computer Equipment	0					
34	391.5 Transportation Equipment	448					
35	392.5 Stoves Equipment	0					
36	393.5 Tools, Shop & Garage	802					
37	394.5 Laboratory Equipment	0					
38	395.5 Power Operated Equipment	0					
39	396.5 Communications Equipment	0					
40	397.5 Miscellaneous Equipment	0					
41	398.5 Other Tangible Plant	5,208					
42		0.00					
43							
44	Total	291,277	139,724	148,387	10	0	

SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER

Company: **Edmond Station**
 Draft: No.
 Test Year Ending: **12/31/96**
 Historical [X] Projected []

FPSC
 Schedule No. 18
 Page 1 of 1
 Preparer: **Chuck Lewis**

Line No.	(1) Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Mile Estimate	(5) Meters	(6) Service Installation	(7) Supporting Schedule
1	INTANGIBLE PLANT						
2	351.1 Organization						
3	352.1 Franchise	\$8,853	1,853				
4	359.1 Other Plant & Misc.	\$1,623	1,623				MPR B-13
5	COLLECTION PLANT		0				
6	353.2 Land	0					
7	354.2 Structures & Improvements	\$169		0			
8	359.2 Collection Sewers - F	\$45,381		43,381			
9	353.2 Collection Sewers - G	\$1,475		1,475			
10	353.2 Special Collecting						
11	353.2 Services to Customers						
12	354.2 Flow Measuring Devices						
13	354.2 Flow Measuring Installation						
14	359.2 Other Plant & Misc.						
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	0					
17	354.3 Structures & Improvements		0				
18	379.3 Raising Wells		0				
19	371.3 Pumping Equipment	\$218	218				
20	359.3 Other Plant & Misc.		0				
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	0	0				
23	354.4 Structures & Improvements	\$5	5				
24	359.4 Treatment & Disposal	\$34,384	34,384				
25	351.4 Plant Service		0				
26	351.4 Outfall Sewer Lines		0				
27	359.4 Other Plant & Misc.	\$18	18				
28	GENERAL PLANT						
29	353.5 Land & Land Rights	0					
30	354.5 Structures & Improvements	\$82					
31	358.5 Office Furniture & Equipment	\$118					
32	358.51 Computer Equipment						
33	351.5 Transportation Equipment	\$298					
34	351.5 Storage Equipment						
35	353.5 Tools, Shop & Garage	\$294					
36	354.5 Laboratory Equipment						
37	355.5 Power Operated Equipment						
38	354.5 Communications Equipment						
39	357.5 Miscellaneous Equipment						
40	359.5 Other Tangible Plant	\$1,325					
41							
42							
43							
44	Total Depreciation Expense	\$9,877	\$2,071	\$1,921	0	0	
45							
46	1996 Average Depreciable Plant	1,738,739	786,444	993,869	0	0	
47							
48	Composite Depreciation Rate	1.16%	1.32%	1.93%	0.00%	0.00%	

SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER

Company: **Zellwood Station**
 Budget No.:
 Test Year Ended: **12/31/96**
 RE: Actual Projected

FPSC
 Schedule No. **11**
 Page **1** of **1**
 Preparer: **Chuck Lewis**

Line No.	(1) Account No. and Name	(2) 1996 Ending CIAC	(3) 1996 CIAC Acc. Amort.	(4) Supporting Schedules
1	Plant Capacity Charges	0	0	MFR A-12, Col 2
2				
3	Line / Main Extension Charges	0	0	MFR A-14, Col 3
4				
5	Meter Installation Charges	0	0	
6				
7	Contributed Lines	0	0	
8				
9	Contributed Property	0	0	
10				
11	Service Installation Charges	0	0	
12				
13				
14				
15	Total Water CIAC	0	0	

SCHEDULE OF ACTIVE CUSTOMERS AND ERCs BY METER SIZE AND CLASSIFICATION

Company: **Zellwood Station**
 Desk# No.:
 Test Year Ends: **12/31/96**
 Historical [X] Projected []

FPSC
 Schedule No. **12**
 Page 1 of 1
 Preparer:

Line No.	(1) Meter Size	(2) 1996 Average No. of Customers	(3) Demand Factor	(4) Meter Equivalents (ERC)	(5) Supporting Schedule
1	Residential:				
2					
3					
4	3/8" x 3/4"	996	1.0	996	
5	3/4"	0	1.5	0	
6	1"	7	2.5	18	
7	1 1/2"	0	5.0	0	
8	2"	7	8.0	56	
9	3"	1	16.0	16	
10	4"	1	25.0	25	
11	6"	0	50.0	0	
12	8"	0	80.0	0	
13	10"	0	112.0	0	
14	Subtotal	1,012		1,111	
15					
16					
17					
18	General/Multi-Family & Wholesale:				
19					
20					
21	3/8" x 3/4"	0	1.0	0	
22	3/4"	0	1.5	0	
23	1"	0	2.5	0	
24	1 1/2"	0	5.0	0	
25	2"	0	8.0	0	
26	3"	0	16.0	0	
27	4"	0	25.0	0	
28	6"	0	50.0	0	
29	8"	0	80.0	0	
30	10"	0	112.0	0	
31	Subtotal	0		0	

CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER

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

FPSC
 Schedule No. 13
 Page 1 of 1
 Preparer: Chuck Lewis

Line No.	(1) Wastewater Treatment Plant / Collection Mains	(2) Amount	(3) Supporting Schedule
1	Wastewater Treatment Plant		
2			
3	1996 ERCs	1,111	
4	Margin Reserve Factor	1,005	Sch. 12
5			
6	Current ERCs Plus Margin Reserve	1,116	
7			
8	Used & Useful Percentage	85.53%	
9			
10	Plant Capacity in ERCs	1,305	
11			
12	Future ERCs	189	
13			
14	Projected Average Annual Growth in ERCs	6	
15			
16	Number of Years to Design Capacity	33.26	
17			
18			
19	Collection Mains		
20			
21	1996 ERCs	1,111	Sch. 21
22	Margin Reserve Factor	1	
23			
24	Current ERCs with Margin Reserve	1,116	
25			
26	Permitted No. of Lots/ERCs	189	MFR F-5
27			
28	Add: Lots Under Construction	0	
29			
30	Total Permitted No. of Lots/ERCs @ 12/31/96	1,305	
31			
32			
33	Future ERCs	189	
34			
35	Projected Average Annual Growth in ERCs	6	
36			
37	Number of Years to Design Capacity	33.26	

SCHEDULE OF DEVELOPER AGREEMENTS

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

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

(1)

Line No.	Description
1	Not Applicable

SCHEDULE OF CONTRIBUTED PROPERTY TO BE RECEIVED WITHIN 24 MOS.

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

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

(1)

**Line
No.**

Description

1	All Developer Agreements are designed to result in Contributed Property, other than the approved System Capacity Charges, within the next 24 months.
2	
3	

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

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

FFSC
Schedule No. 16
Page 1 of 1
Prepared: Chuck Lewis

(1)

**Line
No.**

Description

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

SCHEDULE OF PROPOSED PLANT EXPANSION

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

FPSC
Schedule No. 17
Page 1 of 1
Preparer: Chuck Lewis

(1)

Line No.	Description
1	NONE

SCHEDULE OF MANDATED PLANT UPGRADES

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

EPSC
Schedule No. 18
Page 1 of 1
Preparer: Chuck Lewis

(1)

Line
No.

Description

1 Not Applicable

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

Line No.	(1)	(2)	(3)
	Year	# New ERC's	Total ERC's
1	1995		994
2	1996		1001
3	1997	7	996
4	1998	-5	999
5	1999	3	1002
6	2000	3	1005
7	2001	3	1008
8	2002	3	1011
9	2003	3	1014
10	2004	3	1017
11	2005	3	1020
12	2006	3	1023
13	2007	3	1026
14	2008	3	1029
15	2009	3	1032
16	2010	3	1035
17	2011	3	1038
18	2012	3	1041
19	2013	3	1044
20	2014	3	1047
21	2015	3	1050
22	2016	3	1053
23	2017	3	1056
24	2018	3	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	3	1098
38	2032	3	1101
39	2033	3	1104
40	2034	3	1107
41	2035	3	1110
42	2036	3	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
Declut No.:
Test Year Ended: 12/31/96
Historical **Projected**

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

(1)

**Line
No.**

Description

1 See proposed Tariff Sheets