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August 27, 1998

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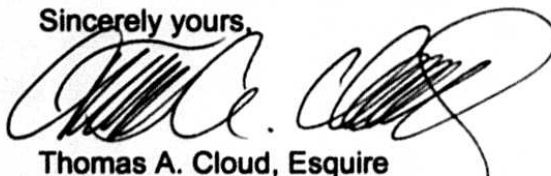
Blanca S. Bayo, Director, Records & Recording  
FLORIDA PUBLIC SERVICE COMMISSION  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0850

Re: **Docket No. 980307-WS - Applicant's Prefiled  
Testimony**

Dear Ms. Bayo:

Enclosed herewith for filing is the original and 15-copies of Applicant's Prefiled  
Testimony. Thank you for your assistance in this matter.

Sincerely yours,



Thomas A. Cloud, Esquire

GRAY, HARRIS & ROBINSON, P.A.

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Enclosures

cc: See Notice of Filing Certificate of Service

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**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

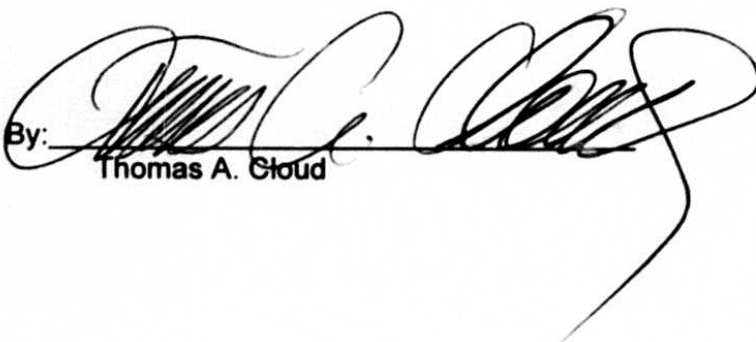
In re: Application for certificate  
to provide water & wastewater  
service in Orange County by  
Zellwood Station Co-Op, Inc.

**Docket No. 980307-WS**

**NOTICE OF FILING**

Applicant, **ZELLWOOD STATION CO-OP, INC.**, hereby notices the filing of the  
prefiled testimony of those individuals listed on Exhibit "A" hereof in the above-referenced  
docket.

Respectfully submitted this 27<sup>th</sup> day of August, 1998.

By:   
Thomas A. Cloud

## **CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing was served on the following: Original and 7 copies, together with the document on diskette, via overnight delivery to:

- (1) Blanca S. Bayo, Director  
Division of Records and Reporting  
Public Service Commission  
Capital Circle Office Center  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850  
904/413-6770

With a copy via overnight delivery/hand delivery/U.S. Mail to:

- (2) Cleveland Ferguson, III, Esquire  
FPSC Legal Division  
Capital Circle Office Center  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850  
Counsel for the FPSC
- (3) James E. Olsen, Esquire  
CLAYTON & McCULLOH  
1065 Maitland Center Commons Boulevard  
Maitland, FL 32751

this 27th day of August, 1998.



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# **EXHIBIT "A"**

Gerald C. Hartman, P.E.  
Charles K. Lewis  
Julian Coto, P.E.  
Irving Perkins



BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for certificate )  
to provide water & wastewater )  
service in Orange County by ) Docket No. 980307-WS  
Zellwood Station Co-Op, Inc. )  
\_\_\_\_\_ )

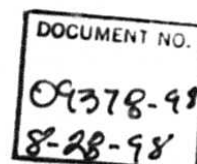
PREFILED DIRECT TESTIMONY

OF

CHUCK LEWIS

On Behalf of Zellwood Station Co-Op, Inc.

Thomas A. Cloud, Esquire  
Fla. Bar No. 293326  
GRAY, HARRIS & ROBINSON, P.A.  
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**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

**DOCKET NO. 98-0307-WS**

**ZELLWOOD STATION CO-OP, INC.**

**In Re: Application for certificate to provide water  
and wastewater service in Orange County by  
Zellwood Station Co-Op, Inc.**

**PREFILED DIRECT TESTIMONY OF CHUCK LEWIS**

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

**A. My name is Charles K. Lewis. My business address is 219  
East Pine Street, Suite 1000, Orlando, Florida 32801.**

**Q. BY WHOM ARE YOU EMPLOYED?**

**A. I am employed by Hartman & Associates, Inc.**

**Q. WHAT IS YOUR POSITION WITH HARTMAN &  
ASSOCIATES, INC.?**

**A. I am a Senior Management Consultant.**

**Q. PLEASE OUTLINE YOUR EDUCATIONAL BACKGROUND.**

**A. My educational experience includes an Associate's Degree  
in Accounting from Jackson Community College in 1972.  
In 1975, I received a Bachelors Degree from Michigan  
State University in the field of Economics/Political  
Science. In 1978, I received a Masters in Political Science  
from Michigan State University. In addition, I have  
attended a number of utility rate making, cost of service,**

1 rate design, and return on investment seminars sponsored  
2 by various professional associations, universities, and  
3 accounting firms.

4 Q. PLEASE GIVE A SUMMARY OF YOUR WORK AND  
5 ACCOUNTING EXPERIENCE.

6 A. Over the past 20 years, I have held various positions in a  
7 supervisory capacity within the rates and revenue  
8 requirements areas of Consumers Power Company,  
9 Northeast Utilities, Seminole Electric Cooperative,  
10 Southern States Utilities (Florida Water Services),  
11 Northwest Indiana Water Company and Hartman &  
12 Associates, Inc. In the Spring of 1981, I was promoted to  
13 Senior Rate Analyst at Consumers Power Company, a  
14 Michigan combination electric and natural gas utility with  
15 over a million customers. My responsibilities included  
16 managing the cost of service and rate design for the  
17 wholesale and jurisdictional electric rate applications as  
18 well as submitting direct testimony. In the Winter of 1983,  
19 I accepted a position with Northeast Utilities as a  
20 supervisor of retail electric and natural gas revenue  
21 requirements within the jurisdictions of Connecticut and  
22 Massachusetts. I was not only responsible for the  
23 minimum filing requirements, but I was also responsible  
24 for the monthly rate of return filings before the

1 Connecticut Department of Utility Control and the  
2 Massachusetts Public Utility Commission. In early 1988,  
3 I accepted the position of Director of Rates and New  
4 Business with Southern States Utilities, Inc., a water and  
5 wastewater utility headquartered in Apopka, Florida  
6 having approximately one hundred fifty thousand water  
7 customers and thirty-five thousand wastewater  
8 customers. As Director of Rates and New Business, I was  
9 responsible for all aspects of water and wastewater rate  
10 applications before the Florida Public Service Commission  
11 as well as seven county jurisdictions. My work included  
12 cost of service, rate design, developing revenue  
13 requirements by class and the final tariff sheet  
14 applications. In September 1994, I became employed by  
15 Northwest Indiana Water Company as Director of Rates  
16 and Budgets. As Director of Rates and Budgets, I was  
17 responsible for all aspects of the rate applications and  
18 rate studies of Northwest Indiana Water Company. I also  
19 oversaw Northwest's operating and capital budget  
20 process. In May 1997, I became employed by Hartman &  
21 Associates, Inc. as a Senior Management Consultant.

22 Q. WHAT ARE YOUR RESPONSIBILITIES AS A SENIOR  
23 MANAGEMENT CONSULTANT?

24 A. As a Senior Management Consultant, I am responsible for

1 private and public water and wastewater utility billing, cost  
2 of service, rate, budget and revenue requirement studies.  
3 Develop business plans that incorporate capital spending,  
4 operations and revenue requirements into a utility forecast  
5 model and develop financing alternatives for both private  
6 and public utilities.

7 Q. TO WHAT TRADE AND/OR PROFESSIONAL  
8 ORGANIZATIONS DO YOU BELONG?

9 A. I am a member of the American Water Works Association,  
10 the Florida Waterworks Association and I am on the Rates  
11 and Revenue subcommittee of the National Association of  
12 Water Companies.

13 Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE A PUBLIC  
14 UTILITIES COMMISSION?

15 A. Yes. I have submitted testimony and/or testified before  
16 the Michigan Public Service Commission, the Connecticut  
17 Department of Utility Control, the Massachusetts Public  
18 Service Commission, the Indiana Utility Regulatory  
19 Commission as well as numerous county commissions  
20 within the State of Florida.

21 PURPOSE OF TESTIMONY AND EXHIBITS

22 Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?

23 A. I will testify regarding Zellwood Station's ("Zellwood")  
24 proposed water and wastewater revenue requirements,

1 rate design, tariff sheets, service availability fees and  
2 sponsor the following documents filed with the original  
3 certificate application in the case: Volume I Application to  
4 the Florida Public Service Commission ("FPSC") for  
5 Original Certificate for an Existing System -  
6 Requesting Initial Rates and Charges, Book 1 of 2,  
7 Exhibits L, N, O, P and S, and Book 2 of 2, Exhibit Z.

8 Q. WERE THESE DOCUMENTS PREPARED BY YOU OR  
9 UNDER YOUR SUPERVISION?

10 A. Yes, they were.

11 Q. WHAT TEST YEAR HAS BEEN USED AS A BASIS FOR  
12 DETERMINING COSTS IN THIS FILING?

13 A. Twelve months ended December 31, 1996 was used as the  
14 historical test period adjusted for certain pro forma  
15 adjustments reflecting known and certain events.

16 Q. PLEASE EXPLAIN APPLICANT'S EXHIBIT L (CKL-1).

17 A. Applicant's Exhibit L is a pro forma water and wastewater  
18 regulatory income as well as Zellwood Station CO-OP, Inc.  
19 audited 1996/1995 Financial Statements, and shall be  
20 referred to as Exhibit CKL-1.

21 Q. COULD YOU EXPLAIN HOW THE PRO FORMA WATER  
22 AND WASTEWATER INCOME STATEMENTS WERE  
23 DEVELOPED?

24 A. Yes. I will explain each line item in the water and/or

**wastewater income statement.**

**1. Water and wastewater rate base was year end 1996 plant and accumulated depreciation balances adjusted for non used and useful. In addition, the water rate base was adjusted for \$237,737 of net CIAC associated with meters and meter installations.**

**2. Rate of return on rate base was not requested because Zellwood is a "not-for-profit" utility, therefore, eliminating the rate of return and its associated state and federal tax liabilities.**

**3. Operations and maintenance expense was adjusted upward from the historical test year amounts of \$101,730 for water to \$169,111 or \$68,111 pro forma, and \$90,053 for wastewater to \$167,422 or \$77,369 pro forma. The pro forma adjustments reflect increases in such items as salaries, electrical power, chemicals, sludge removal materials & supplies rental of buildings/equipment as well as rate case expense amortization. The above pro forma adjustments reflect initial and/or additional expenses that the utility will occur to provide the citizens of Zellwood's quality of service. I will discuss these pro forma adjustments in more detail in Applicant's Exhibit O, to be referred to as Exhibit CKL-3.**

**4. Depreciation expense for the test year was**



1                   **\$78,411 for water and \$66,458 for wastewater. The water**  
2                   **transmission and distribution plant has been adjusted**  
3                   **16.09% or (\$4,556) non used and useful, while the**  
4                   **wastewater collection plant has also been adjusted**  
5                   **16.09% or (\$7,243) non used and useful and the**  
6                   **wastewater treatment and disposal plant has been**  
7                   **adjusted 40.67% or (\$13,989) non used and useful plant.**  
8                   **Mr. Gerald Hartman will discuss the used and useful**  
9                   **methodology in his direct testimony. Zellwood uses book**  
10                   **depreciation rates that are different than that of the Florida**  
11                   **Public Service Commission "average life" rates. At such**  
12                   **time that Zellwood deems it necessary to petition the**  
13                   **FPSC for a rate adjustment, the company will request the**  
14                   **average life depreciation rates.**

15                   **5.     CIAC amortization adjusted for the test year**  
16                   **was (\$12,513) for water. This CIAC amortization is**  
17                   **associated with the pro forma meter and meter installation**  
18                   **CIAC balance of \$250,250.**

19                   **6.     Taxes Other than Income was zero for both**  
20                   **water and wastewater. Payroll taxes are buried in wages**  
21                   **and salaries and property taxes were not allocated down**  
22                   **to the utility level by the CO-OP.**

23                   **7.     Interest expense was \$46,689 or \$20,543 for**  
24                   **water and \$26,146 for wastewater. The \$46,689 was**



1 calculated by multiplying the test year long term debt  
2 balances of \$587,468 by the weighed cost rate of 7.95%  
3 and allocating the interest expense as a percent of total  
4 water and wastewater rate base.

5 8. Regulatory Assessment Fees associated with  
6 the pro forma water revenue requirements is \$12,076 and  
7 \$26,146 for wastewater. These amounts were calculated  
8 by dividing water pro forma revenue requirements of  
9 \$256,283 and the wastewater revenue requirements of  
10 \$260,026 by .955.

11 9. Total water and wastewater pro forma  
12 revenue requirements for rate design purposes are  
13 \$268,359 and \$272,279, respectfully.

14 10. Present versus requested revenues. The  
15 present water revenues are \$105,105 or approximately  
16 61% less than the proposed water revenue requirement of  
17 \$268,359. The present wastewater revenues are also  
18 \$105,105 or approximately 62% less than the proposed  
19 wastewater revenue requirements of \$272,279.

20 Q. PLEASE EXPLAIN APPLICANT'S EXHIBIT N (CKL-2).

21 A. Applicant's Exhibit N is the test year water and wastewater  
22 plant in service balances by NARUC account adjusted for  
23 pro forma and used and useful, and shall be referred to as  
24 CKL-2. The water plant in service balances have been

1                   adjusted for approximately \$235,000 of meters and meter  
2                   installation capital additions. The water transmission and  
3                   distribution plant has been adjusted 16.09% or (\$76,754)  
4                   non used and useful, while the wastewater collection plant  
5                   has also been adjusted 16.09% or (\$147,244) non used and  
6                   useful and the wastewater treatment and disposal plant  
7                   has been adjusted 40.67% or (\$279,732) non used and  
8                   useful plant. As stated above, Mr. Gerald Hartman will  
9                   discuss the used and useful methodology in his direct  
10                  testimony.

11                  **Q. PLEASE EXPLAIN APPLICANT'S EXHIBIT O (CKL-3).**

12                  **A. Exhibit CKL-3 is the test year and pro forma operation and**  
13                  **maintenance expenses for both water and wastewater. As**  
14                  **discussed in Exhibit CKL-1, the pro forma adjustments to**  
15                  **water is \$68,111 and \$77,369 to wastewater.**

16                         **1. Water & wastewater wages & salaries were**  
17                         **increased \$47,618 to reflect a full time manager/operator,**  
18                         **full time laborer/operator, full time laborer and a full time**  
19                         **clerk. The above includes maintaining all functions**  
20                         **associated with the operations of the utility. These**  
21                         **functions include the following:**

- 22                                 •     **Reading water meters monthly**
- 23                                 •     **Providing monthly water and sewer bills**
- 24                                 •     **Bill collections**

- 1 • Servicing the water meters
- 2 • Operations and maintenance of the water
- 3 supply, treatment and distribution system
- 4 • Operations and maintenance of the
- 5 wastewater collection, treatment and
- 6 disposal system
- 7 • Customer service
- 8 • Clerical and administrative functions
- 9 2. Water and wastewater expenses were
- 10 increased \$28,950 to reflect the following:
- 11 • Chemicals used in the treatment process
- 12 • Fees associated with agency inspections of
- 13 water and wastewater facilities
- 14 • Costs associated with sampling of chemicals
- 15 analyses for the water and wastewater
- 16 facilities
- 17 • Sludge removal
- 18 • Cleaning and supplies
- 19 3. General expenses were increased \$12,200 to
- 20 reflect the following:
- 21 • General administrative includes the
- 22 administrative charges payable to the
- 23 Zellwood Co-op for the use of office space,
- 24 administrative tasks, accounting, etc.

1 • State and County regulatory permits and  
2 licenses required for the operation of the  
3 water and wastewater facilities.

4 • Repair of equipment

5 • Miscellaneous expenses

6 4. Office expenses were increased \$18,500 for  
7 the setup and rental of an office trailer to be located at the  
8 wastewater plant site. Included are the following costs:

9 • Office trailer

10 • Supplies

11 • Electricity

12 • Computer

13 • Software

14 • Telephone

15 • Travel

16 The total water and wastewater pro forma  
17 operations and maintenance expense adjustments  
18 excluding regulatory commission expense is  
19 \$107,268.

20 Q. PLEASE EXPLAIN THE REGULATORY COMMISSION  
21 EXPENSE.

22 A. Zellwood is requesting that all regulatory commission  
23 expense in this Docket be recovered over a five year  
24 period as an expense amortization versus capitalized to

1                   Organizational cost and recovered through depreciation.  
2                   The most current estimate used in the application was  
3                   \$191,060 or \$19,106 for water and wastewater over five  
4                   years. Included in this estimate are actual engineering,  
5                   financial and legal costs through October 1997, as well as  
6                   projected costs through litigation and a commission final  
7                   order.

8                   Q.    PLEASE EXPLAIN APPLICANT'S EXHIBIT P (CKL-4).

9                   A.    Applicant's Exhibit P is the test year utility capital  
10                  structure, and shall hereafter be referred to as Exhibit  
11                  CKL-4. Zellwood is a "not-for-profit" utility; therefore, the  
12                  capital structure reflects zero common equity and it is not  
13                  requesting a return on rate base. Zellwood does not  
14                  collect deposits for either water or wastewater customers  
15                  and there are no accumulated deferred taxes/investment  
16                  tax credits associated with the utility. There are two  
17                  issues of long term debt outstanding, one issue with a  
18                  outstanding balance of \$390,200 and a cost rate of 6.91%  
19                  and the other issue has an outstanding balance of  
20                  \$197,268 and a cost rate of 10.00%. The combined  
21                  weighted cost of the long term debt is 7.95%.

22                  Q.    PLEASE EXPLAIN APPLICANT'S EXHIBIT Q (CKL-5)

23                  A.    Applicant's Exhibit Q is the water and wastewater cost of  
24                  service study based upon the pro forma revenue

1 requirements, and shall hereafter be referred to as Exhibit  
2 CKL-5. Because Zellwood is requesting flat rates for both  
3 water and wastewater, 100% of all revenue requirements  
4 were allocated to the flat rate.

5 Q. HOW WERE THE WATER AND WASTEWATER BILLING  
6 DETERMINANTS AND RATES DEVELOPED?

7 A.1. Water meters number 1,012 with AWWA factored  
8 equivalent residential connections (ERC's) of 1,110.5 and  
9 annual ERC's of 13,326. The annual ERC number was  
10 used to as the denominator in developing the water base  
11 rate. The total water revenue requirements of \$268,359  
12 was split 75% or \$201,269 for the base rate and 25% or  
13 \$67,090 for the conservation surcharge. The base rate  
14 was calculated by dividing the \$201,269 by 13,326 or  
15 \$15.10 monthly charge for a 5/8" x 3/4" meter. The  
16 conservation surcharge was calculated by dividing  
17 \$67,090 by the annual ERC's (12,721.2) associated with  
18 water use of 10,000 gallons or more per month or \$5.27.  
19 Both the base charge and the conservation surcharge are  
20 designed to recover revenue based upon the customers  
21 meter size using the AWWA meter demand factor  
22 methodology.

23 A.2. Wastewater customers also equate to 13,326 annual  
24 ERC's and by dividing the wastewater revenue



1 requirements of \$272,279 by 13,326 you get a monthly flat  
2 rate of 20.43 for a 5/8" x 3/4" metered customer. The  
3 wastewater flat rate is also based upon meter size and the  
4 AWWA meter demand factor methodology. Mr. Gerald  
5 Hartman discusses the flat rate versus base facility and  
6 gallonage charge rate design methodology in his direct  
7 testimony.

8 Q. PLEASE EXPLAIN EXHIBIT IP-5.

9 A. Exhibit IP-5 states that because Zellwood is a "not-for-  
10 profit" utility common equity is not reflected in the capital  
11 structure (see Applicant's exhibit Q). Mr. Irv Perkins,  
12 Zellwood Stations CO-OP Board president discusses this  
13 issue in his direct testimony also.

14 Q. PLEASE EXPLAIN APPLICANT'S EXHIBIT Z (CKL-6)

15 A. Applicant's Exhibit Z-1 is Zellwood's proposed water tariff  
16 and Z-2 is the proposed wastewater tariff, and these shall  
17 be collectively referred to as Exhibit CKL-6. Zellwood's  
18 proposed water and wastewater tariffs are pretty much  
19 standard for the industry except for the following:

- 20 • Water Original Sheet No. 12.0 and 13.0 PENALTY  
21 FOR MISUSE - Misuse or tampering with water  
22 system is a \$30 fine per event.
- 23 • Water Original Sheet No. 12.1 and 13.1  
24 RESTRICTIONS ON USE - After a minimum of 24

1 months of record the utility reserves the right to  
2 "audit" ERC's. If a user shows an average use for  
3 a 5/8" meter over :  
4 25,000 gallons per month then 2 ERC's  
5 36,000 gallons per month then 3 ERC's  
6 48,000 gallons per month then 4 ERC's  
7 60,000 gallons per month then 5 ERC's  
8 and 1 ERC per 10,000 gallons per month  
9 thereafter.

10 • Water Original Sheet No. 16.0 and Wastewater  
11 Original Sheet No. 15.0 Miscellaneous Service  
12 Charges are as follows:

13	Initial Connection Fee	\$15.00
14	Normal Reconnection Fee	\$20.00
15	Violation Reconnection Fee	\$20.00
16	Premises Visit Fee	\$15.00

17 • Water Original Sheet No. 17.0

18 **SERVICE AVAILABILITY SCHEDULE OF FEES AND**  
19 **CHARGES** are as follows:

20	Customer Connection (Tap-in) Charges 5/8" meter	
21	\$195.00	
22	Main Extension Charge per ERC	\$31.00
23	Meter Installation Fee 5/8" meter	\$193.00
24	Plant Capacity Charge per ERC	\$141.00



1		System Capacity per ERC	\$61.00
2	•	Wastewater Original Sheet No. 16.0	
3		<u>SERVICE AVAILABILITY SCHEDULE OF FEES AND</u>	
4		<u>CHARGES</u> are as follows:	
5		Main Extension Charge per ERC	\$145.00
6		Plant Capacity Charge per ERC	\$125.00
7		System Capacity per ERC	\$95.00
8	Q.	DO YOU WISH TO MAKE A STATEMENT ABOUT THE	
9		PROPOSED WATER AND WASTEWATER SERVICE	
10		AVAILABILITY FEES?	
11	A.	Yes, I do. Even though none of the existing customers	
12		(approximately 1,000) have paid Zellwood any CIAC, it was	
13		felt that the Commission would want service availability	
14		fees in place, for the approximately 200 unoccupied lots	
15		within the existing transmission, distribution and	
16		collection system. Even though the buildout projections	
17		for these 200 lots are not very positive, thirty years or	
18		more based upon past history, the fees were developed.	
19		Mr. Gerald Hartman discusses the tariffs, including	
20		service availability fees in his testimony.	
21	Q.	DOES THIS CONCLUDE YOUR TESTIMONY?	
22	A.	Yes, it does.	

## **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	
Requested Overall Rate of Return	\$876,200
Requested Rate of Return on Rate Base	0.0000
	\$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	\$0
Depreciation	\$169,841
CIAC Amortization	\$78,411
Property Taxes	(\$12,513)
Interest Expense	\$0
	\$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.**

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

ZELLWOOD STATION CO-OP, INC.  
(A Cooperative Housing Corporation)

FINANCIAL STATEMENTS  
(With Supplementary Information)

DECEMBER 31, 1996 and 1995

(WITH INDEPENDENT AUDITORS' REPORT)

**ZELLWOOD STATION CO-OP, INC.**  
**(A Cooperative Housing Corporation)**

**FINANCIAL STATEMENTS**  
**(With Supplementary Information)**

**FOR THE YEARS ENDED DECEMBER 31, 1996 and 1995**

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PRICHER AND COMPANY  
Certified Public Accountants

C. Norman Pricher, C.P.A.  
Paul R. Heidbrink, C.P.A.  
Janis M. Herrmann, C.P.A.

Independent Auditors' Report

To the Board of Directors of  
Zellwood Station Co-op, Inc.

We have audited the accompanying balance sheet of Zellwood Station Co-op, Inc. as of December 31, 1996 and 1995, and the related statements of revenues, expenses and members' equity and cash flows for the years then ended. These financial statements are the responsibility of the Co-op's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Zellwood Station Co-op, Inc. as of December 31, 1996 and 1995, and the results of its operations and its cash flows for the years then ended in conformity with generally accepted accounting principles.

Our audits were made for the purpose of forming an opinion on the basic financial statements taken as a whole. We have not applied procedures to determine whether the funds designated for future major repairs and replacements are adequate to meet such future costs because that determination is outside the scope of our audit.

The accompanying supplementary information on Future Repairs and Replacements is not a required part of the basic financial statements of Zellwood Station Co-op, Inc., but is supplementary information required by the American Institute of Certified Public Accountants. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

March 25, 1997

*Pricher and Company*

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Orlando, Florida 32801-2966

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EXHIBIT "CKL-1"

Page 7 of 23



ZELLWOOD STATION CO-OP, INC.  
(A Cooperative Housing Corporation)

BALANCE SHEET

DECEMBER 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
<b>ASSETS (Note 5)</b>		
Cash, including restricted cash:		
1996 \$335,113;		
1995 \$172,565	\$ 654,514	\$ 465,583
Tenant-shareholder assessments receivable (Note 2)	141,050	95,037
Accounts receivable (Note 2)	54,243	78,048
Inventory	18,798	60,069
Property and equipment, less accumulated depreciation: 1996 \$1,504,126; 1995 \$1,038,690 (Note 4)	14,684,899	15,055,409
Goodwill, less accumulated amortization: 1996 \$94,362; 1995 \$65,327	1,067,018	1,096,053
Mortgage acquisition costs, less accumulated amortization: 1996 \$67,445; 1995; \$46,692	36,316	57,069
Organization costs, less accumulated amortization: 1996 \$31,932; 1995 \$22,107	17,194	27,019
Deposit	25,000	25,000
Tenant-shareholder mortgages receivable (Note 2)	<u>128,716</u>	<u>167,524</u>
Total assets	\$ <u>16,827,748</u>	\$ <u>17,126,811</u>

**LIABILITIES AND MEMBERS' EQUITY**

Accounts payable (Note 2)	\$ 150,155	\$ 198,165
Accrued expenses (Note 9)	140,994	146,052
Mortgage note payable (Note 5)	2,967,026	3,155,670
Other notes payable (Note 5)	<u>1,500,000</u>	<u>1,500,000</u>
	4,758,175	4,999,887
Commitments and contingencies (Notes 3, 5, 6, 9 and 10)		
Members' equity (Note 5)	<u>12,069,573</u>	<u>12,126,924</u>
Total liabilities and members' equity	\$ <u>16,827,748</u>	\$ <u>17,126,811</u>

See accompanying notes to financial statements.

ZELLWOOD STATION CO-OP, INC.  
(A Cooperative Housing Corporation)  
STATEMENT OF REVENUES, EXPENSES AND MEMBERS' EQUITY  
For the Years Ended December 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
<b>Revenues:</b>		
Maintenance fees and assessments, net of discounts allowed (Note 2)	\$ 1,125,781	\$ 992,815
Golf course dues and daily fees	581,429	652,290
Residential lot rental	468,135	484,136
Mobile home sales	65,269	421,255
Food and beverage	315,277	256,054
Water and sewer fees	209,334	179,181
Management fees (Note 2)	59,290	59,095
Resale commissions and other sales income	48,669	49,605
Miscellaneous	99,607	42,365
Reimbursed expenses	43,951	
Gain on sale of property and equipment	25,764	
Interest	<u>3,042,506</u>	<u>26,749</u>
<b>Total revenues</b>		<u>3,163,545</u>
<b>Expenses:</b>		
Community and condominium association assessments (Note 2)	843,857	763,488
Wages including fringe benefits	647,068	599,368
Interest	320,515	358,045
Mobile home costs	45,407	357,639
Golf course operating costs	163,125	207,012
Landscaping	144,474	139,138
Food and beverage costs	181,692	129,668
Water and sewer costs	95,073	89,925
Property taxes	94,214	85,889
Telephone and utilities	77,033	81,533
Repairs and maintenance	50,353	78,822
Miscellaneous	69,951	66,362
Legal and accounting	42,713	46,547
Sales commissions and advertising	6,535	43,195
Insurance	39,053	37,429
Supplies and cleaning	22,845	26,850
Loss on sale of property and equipment		<u>2,808</u>
<b>Total expenses before depreciation and amortization</b>	<u>2,843,908</u>	<u>3,113,718</u>

(Continued)

See accompanying notes to financial statements.

**ZELLWOOD STATION CO-OP, INC.**  
**(A Cooperative Housing Corporation)**

**STATEMENT OF REVENUES, EXPENSES AND MEMBERS' EQUITY**  
**(Continued)**

For the Years Ended December 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Excess of revenues over expenses (expenses over revenues) before depreciation and amortization	198,598	49,827
Depreciation and amortization	<u>526,949</u>	<u>530,304</u>
Deficiency of revenues over expenses	( 328,351)	( 480,477)
Issuance of membership certificates	271,000	290,750
Conversion of debt to equity (Note 5)		2,672,500
Members' equity, beginning of year	<u>12,126,924</u>	<u>9,644,151</u>
Members' equity, end of year	\$ <u>12,069,573</u>	\$ <u>12,126,924</u>

See accompanying notes to financial statements.

ZELLWOOD STATION CO-OP, INC.  
(A Cooperative Housing Corporation)

STATEMENT OF CASH FLOWS

For the Years Ended December 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Cash flows from operating activities:		
Deficiency of revenues over expenses	\$( 328,351)	\$( 480,477)
Adjustments to reconcile deficiency of revenues over expenses to net cash flows from operating activities:		
Depreciation and amortization	526,949	530,304
Loss (gain) on sale of property and equipment	( 43,951)	2,808
Changes in assets and liabilities:		
Tenant-shareholder assessments receivable	( 46,013)	( 49,469)
Accounts receivable	23,805	( 63,368)
Inventory	41,271	95,253
Accounts payable	( 48,010)	( 67,885)
Accrued expenses	( 5,058)	41,312
Other assets	<u>62</u>	<u>62</u>
Net cash provided by operating activities	<u>120,642</u>	<u>9,040</u>
Cash flows from investing activities:		
Acquisition of property and equipment	( 115,227)	( 75,599)
Principal repayments on tenant-shareholder mortgages receivable	38,808	9,256
Proceeds from sale of property and equipment	<u>62,352</u>	<u>6,500</u>
Net cash used in investing activities	<u>( 14,067)</u>	<u>( 59,843)</u>
Cash flows from financing activities:		
Proceeds from issuance of membership certificates	271,000	290,750
Principal repayments on other notes payable	( 140,000)	( 140,000)
Principal repayments on mortgage note payable	<u>( 188,644)</u>	<u>( 805,591)</u>
Net cash provided by (used in) financing activities	<u>82,356</u>	<u>( 654,841)</u>
Net increase (decrease) in cash	188,931	( 705,644)
Cash, beginning of year	<u>465,583</u>	<u>1,171,227</u>
Cash, end of year	\$ <u>654,514</u>	\$ <u>465,583</u>

(Continued)

See accompanying notes to financial statements.

ZELLWOOD STATION CO-OP, INC.  
(A Cooperative Housing Corporation)

STATEMENT OF CASH FLOWS  
(Continued)

For the Years Ended December 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Non-cash investing and financing activities:		
Trade-in of equipment, net book value	\$	\$ 6,017
Trade-in allowance	<u>                    </u>	( <u>8,200</u> )
Gain on trade-in deducted from cost of new equipment	\$ <u>                    </u>	\$ <u>2,183</u>
Issuance of membership certificates in extinguishment of debt	\$ <u>                    </u>	\$ <u>2,672,500</u>
Supplemental cash flow information:		
Cash paid for interest	\$ <u>321,589</u>	\$ <u>246,755</u>

See accompanying notes to financial statements.



ZELLWOOD STATION CO-OP, INC.  
(A Cooperative Housing Corporation)

NOTES TO FINANCIAL STATEMENTS

1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization** - Zellwood Station Co-op, Inc. (the "Co-op"), a cooperative housing corporation, was incorporated in the state of Florida on July 2, 1993 (date of inception). The Co-op owns and operates the 619 acre mobile home park known as Zellwood Station (the "Park") in Zellwood, Florida consisting of 1,200 residential lots (of which 917 are owned by the Co-op and 283 are owned by individuals), recreational facilities, utility stations, and commercial buildings. Residents of the Park include member tenant-shareholders, non-member lessees, and non-member condominium owners. The primary purpose of the Co-op is to furnish services to its members and to offer cooperative parcels of land for sale or lease in the ordinary course of business.

**Cash and cash equivalents** - For purposes of the statement of cash flows, the Co-op considers all highly liquid investments with original maturities of three months or less to be cash equivalents. Restricted cash represents amounts required to be deposited into and held in certain escrow accounts by the loan agreement between the Co-op and its primary lender.

**Property and equipment** - Property and equipment are stated at cost. The purchase price of the Park has been allocated to the different classes of assets based on the fair market value with the remainder allocated to goodwill. The fair market value of the assets was determined by reference to appraisals and a physical inspection report conducted by licensed contractors and a professional engineer during 1993 and 1994. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. When assets are retired or otherwise disposed, the cost and related accumulated depreciation are removed from the accounts, and any resulting gain or loss is recognized in income for the period. The cost of maintenance and repairs is charged to income when incurred; significant renewals and betterments are capitalized. Deduction is made for retirements resulting from renewals or betterments.

All property and equipment to which the Co-op has title is considered common property of its membership certificate holders. The Co-op has the responsibility of preserving and maintaining the common property for its members.

**Inventory** - Inventory is carried at the lower of cost or market and consists of mobile homes held for sale and food and beverages at the golf course. Cost is determined using the first-in-first-out method for food and beverages and specific identification for mobile homes.

(Continued)

ZELLWOOD STATION CO-OP, INC.  
(A Cooperative Housing Corporation)

NOTES TO FINANCIAL STATEMENTS

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Intangible assets - Organization costs are reported at cost, net of accumulated amortization. Amortization expense is provided over a five year period using the straight-line method. Goodwill is reported at cost, net of accumulated amortization and represents the excess of the purchase price of the Park over the amount allocated to property and equipment. Amortization of goodwill is provided over a forty-year period using the straight-line method. Mortgage acquisition costs are reported at cost, net of accumulated amortization and are being amortized by the interest method over the five-year term of the mortgage.

Income taxes - The Co-op is generally taxed only on nonmembership income, such as interest income and earnings from commercial operations pursuant to section 277 of the Internal Revenue Code. Earnings from tenant-shareholders, if any, may be excluded from taxation if certain elections are made. Income taxes are provided for the tax effects of transactions reported in the financial statements and consist of taxes currently due plus deferred taxes related primarily to differences between the basis of property, equipment, and intangible assets and certain accrued expenses. The deferred tax assets and liabilities represent the future tax return consequences of those differences, which will either be taxable or deductible when the assets and liabilities are recovered or settled. Deferred taxes also are recognized for operating losses that are available to offset future taxable income.

Revenue - Golf course revenue is comprised of annual dues and initiation fees paid by residents of the Park who are members of the Country Club and daily membership and usage fees paid by the general public and residents of the Park who are not members of the Country Club. Dues are paid quarterly and recognized as revenue monthly as they are earned. Initiation fees are a one-time payment made to become a member of the Country Club and are recognized as revenue when received. Daily membership and usage fees are recognized as revenue when received. Monthly assessments are charged to tenant-shareholders based on an annual budget determined by the board of directors and approved by the membership of the Co-op. Tenant-shareholders are billed monthly based on their respective membership certificate holdings. The Co-op retains excess operating funds, if any at the end of the operating year, for use in future operating periods. Residential lot rental income from monthly leases is accrued based on the respective lease agreements. Monthly water and management fees are charged to all residents of the Park based on an annual budget determined by the board of directors.

Monthly assessments and lessee income are used to cover expenses of operating the Park, debt service, and reserves for working capital and repair and replacement of Co-op assets.

(Continued)

ZELLWOOD STATION CO-OP, INC.  
(A Cooperative Housing Corporation)

NOTES TO FINANCIAL STATEMENTS

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2 RELATED PARTY TRANSACTIONS

Tenant-shareholders

For the years ended December 31, 1996 and 1995, the Co-op sold membership certificates in exchange for cash of \$271,000 and \$290,750, respectively.

Along with a membership certificate, the shareholder receives a proprietary lease which entitles the holder to possession of a specific lot in the Park for the term of 99 years. The shareholder is liable under the proprietary lease agreement for the payment of rent, assessments, maintenance or common expenses, and mortgage payments, and for the upkeep and maintenance of the Co-op property.

Tenant-shareholder assessments receivable at December 31, 1996 and 1995 of \$141,050 and \$95,037, respectively, represent maintenance fees and a special assessment due from tenant-shareholders. The Co-op's policy is to retain legal counsel and place liens on the membership certificates of tenant-shareholders whose assessments are thirty days or more delinquent. It is the opinion of the board of directors that the Co-op will ultimately collect the amounts due from the shareholders who are delinquent, and, accordingly, no allowance for uncollectible accounts is deemed necessary.

Mortgages receivable from shareholders at December 31, 1996 and 1995 of \$128,716 and \$167,524, respectively, represent purchases of membership certificates that were financed through borrowing from the Co-op with an interest rate of 8% and are secured by the membership certificates held in the Co-op. These mortgages mature over a fifteen year period as follows:

1997	\$	6,342
1998		6,869
1999		7,439
2000		8,197
2001		9,606
Thereafter		<u>90,263</u>
Total	\$	<u>128,716</u>

Interest income recognized on these mortgages for 1996 and 1995 amounted to \$12,108 and \$13,967, respectively.

(Continued)



ZELLWOOD STATION CO-OP, INC.  
(A Cooperative Housing Corporation)

NOTES TO FINANCIAL STATEMENTS

**2 RELATED PARTY TRANSACTIONS**

Zellwood Station Community Association, Inc.

Zellwood Station Community Association, Inc. (the "Association") is a homeowners' association which maintains and preserves its own common property and provides community services to residents of the Park in addition to those services provided by the Co-op. The Co-op pays the Association assessments on all lots it owns. The Association pays the Co-op per lot assessments for management fees and for community services provided by the Co-op for the benefit of all park residents. These amounts are summarized as follows:

	<u>1996</u>	<u>1995</u>
Amounts paid to Association for community services	\$ <u>375,984</u>	\$ <u>424,548</u>
Amounts paid to Association for special assessments	\$ <u>66,705</u>	\$ <u>35,050</u>
Amounts collected from Association for management fees	\$ <u>59,290</u>	\$ <u>59,095</u>
Amounts collected from Association for community services	\$ <u>213,670</u>	\$ <u>223,203</u>

During 1995, the Co-op began paying the monthly Association assessment directly to the condominium associations in which it owns 283 lots. Assessments paid to the three condominium associations totaled \$401,168 and \$303,890 for the years ended December 31, 1996 and 1995, respectively.

Accounts receivable at December 31, 1996 and 1995 includes \$910 and \$52,825 due from the Association for community services assessments and payroll reimbursements.

Accounts payable at December 31, 1996 and 1995 includes \$52,800 and \$104,847 due to the Association for special assessments and community services assessments.

**3 UNINSURED CASH BALANCES**

The Co-op has on deposit with one commercial bank, amounts in excess of federal depository insurance coverage of \$589,629 and \$420,752 at December 31, 1996 and 1995, respectively.

ZELLWOOD STATION CO-OP, INC.  
(A Cooperative Housing Corporation)

NOTES TO FINANCIAL STATEMENTS

4 PROPERTY AND EQUIPMENT

Property and equipment include the following:

	December 31,		Estimated
	1996	1995	Useful
			Lives
Land and improvements	\$ 4,347,920	\$ 4,358,112	
Buildings and improvements	11,187,645	11,122,177	2-40 years
Furniture and fixtures	107,141	103,882	5-10 years
Vehicles and equipment	540,717	504,326	5-20 years
Restaurant supplies	<u>5,602</u>	<u>5,602</u>	
	\$ <u>16,189,025</u>	\$ <u>16,094,099</u>	

Depreciation expense for the years ended December 31, 1996 and 1995 was \$467,336 and \$470,428, respectively.

5 LONG-TERM DEBT

Long-term debt consists of the following at December 31:

	1996	1995
Mortgage note payable, \$28,298 per month, including interest at 6.91%. The note is secured by all assets of the Co-op. Balloon payment due October, 1998.	\$ 2,967,026	\$ 3,155,670
Note payable, \$8,750 per month, interest only at 7%. The note is unsecured and final payment may be extended for a period of up to two years provided certain conditions are met.	<u>1,500,000</u>	<u>1,500,000</u>
	\$ <u>4,467,026</u>	\$ <u>4,655,670</u>

Maturities of long-term debt are expected to be as follows:

1997	\$ 85,058
1998	\$ 4,381,968

(Continued)

**ZELLWOOD STATION CO-OP, INC.**  
**(A Cooperative Housing Corporation)**

**NOTES TO FINANCIAL STATEMENTS**

**5 LONG-TERM DEBT (Continued)**

Under the terms of the mortgage note payable agreement, the Co-op is required to deposit with the lender into certain escrow accounts amounts representing net proceeds of membership certificate sales, less a marketing allowance, at least quarterly for application to the outstanding principal balance of the loan. In addition, cash reserves have been deposited with the lender for repairs to the property and for working capital reserves. Total restricted cash at December 31, 1996 and 1995 consists of:

	<u>1996</u>	<u>1995</u>
Amounts to be deposited in lender debt service and escrow accounts	\$	\$ 67,500
Amount held in debt service account	173,275	80
Amount held in working capital reserve account	100,000	100,000
Amount held in other escrow account	<u>61,838</u>	<u>4,985</u>
Total restricted cash	\$ <u>335,113</u>	\$ <u>172,565</u>

Amounts held in the debt service account are applied by the lender to the principal balance of the mortgage note payable upon instruction of the Co-op's management.

Amounts held in the working capital reserve account may not be used for property and equipment acquisitions or debt service.

The interest rate of the mortgage note payable increased from 6.91% at December 31, 1993 to 7.91% on April 1, 1994 because the prospectus required by the State of Florida was not filed within six months of the signing of the mortgage note. However, the interest rate reverted back to the original rate of 6.91% on December 1, 1994 pursuant to a temporary waiver granted by the lender. This prospectus has now been filed, but not yet accepted by the State of Florida.

Additional covenants in the mortgage note payable agreement include the maintenance of all liquid assets of the Co-op with the lender, maintenance of adequate insurance coverage, restrictions on the acquisition of new debt, limits on capital expenditures, timely filing of quarterly financial statements with the lender and maintenance of a debt service coverage ratio of at least 1.05 at the end of the first full fiscal year. The annual coverage requirement for 1996 is 1.1 and at December 31, 1996 this ratio was 1.54.

(Continued)

ZELLWOOD STATION CO-OP, INC.  
(A Cooperative Housing Corporation)

NOTES TO FINANCIAL STATEMENTS

5 LONG-TERM DEBT (Continued)

During 1995, a \$2,812,500 note payable was fully satisfied by payment of \$140,000 for 14 previously vacant lots along with applicable interest and conveyance of 211 membership certificates in the Co-op for the remaining balance of \$2,672,500. The Co-op retained ownership of the vacant lots associated with these membership certificates, however, the holder of the certificates is responsible for the payment of the real property taxes. Proprietary leases on these vacant lots will be issued when they become occupied, at which time maintenance fees will commence. The holder of these membership certificates has appointed the Co-op to vote as its proxy in regards to these certificates.

6 COMMITMENTS

The Co-op has entered into various operating leases on golf and office equipment and an alarm system. Some of the lease agreements may be cancelled but not without substantial penalty. Rent expense charged to operations for the years ended December 31, 1996 and 1995 under these leases was \$57,821 and \$56,681, respectively. Monthly payments on these leases with various ending dates is \$4,818.

Some of these lease agreements provide for automatic renewal for a period of one year unless prior notification is given to the lessor. Also, under the office equipment leases, the Co-op may purchase the equipment at the end of the lease term for fair market value. The alarm system agreement provides for increases in the annual charge after a period of one year.

Future minimum lease payments on these leases are expected to be as follows:

1997	\$	57,821
1998	\$	57,821
1999	\$	46,755

The Co-op is obligated to pay to the community and condominium associations monthly assessments, which represent the Co-op's share of per lot amounts assessed to cover common expenses of providing certain recreational facilities to Park residents. These expenses are recorded as incurred.

(Continued)



ZELLWOOD STATION CO-OP, INC.  
(A Cooperative Housing Corporation)

NOTES TO FINANCIAL STATEMENTS

6 COMMITMENTS (Continued)

Future payments of these assessments are expected to be as follows:

1997	\$	775,279
1998	\$	775,279
1999	\$	775,279
2000	\$	775,279

These amounts could increase if the management of these organizations raise the per lot monthly assessments.

7 INCOME TAXES

For the 1996 and 1995 tax years, the Co-op did not have net taxable membership or nonmembership income. Therefore, no elections regarding net membership income were required nor was a provision for income taxes made.

The Co-op has the following approximate net operating losses available to offset future federal and state taxable income.

Membership income	\$1,536,149
Nonmembership income	\$ 547,434

These net operating losses will expire from December 31, 2008 through December 31, 2011. At the end of 1996 and 1995, no deferred tax asset was recognized for loss carryforwards after the application of a valuation allowance.

8 SPECIAL ASSESSMENTS

During 1996, the Co-op made special assessments of \$103,533. These assessments consisted of \$36,828 to offset restaurant operating losses and \$66,705 to cover special assessments paid to Zellwood Station Community Association, Inc. for a traffic signal and for litigation fees associated with defense of a lawsuit filed by the condominium associations. Of this amount, \$45,620 was collected during 1996 and \$21,085 is included in tenant-shareholder assessments receivable at December 31, 1996.

Tenant-shareholder assessments receivable at December 31, 1996 and 1995 includes \$97,120 and \$76,817, respectively, that will be used to cover legal fees incurred for defense of lawsuits filed by the condominium associations.

ZELLWOOD STATION CO-OP, INC.  
(A Cooperative Housing Corporation)

NOTES TO FINANCIAL STATEMENTS

**9 FUTURE MAJOR REPAIRS AND REPLACEMENTS**

The Co-op's governing documents require that funds be accumulated for future major repairs and replacements. The Co-op has not accumulated those funds and the membership of the Co-op has waived these requirements for 1995 and 1996. The Co-op plans to accumulate the necessary funds in future years.

The board of directors conducted a study in February, 1994 to estimate the remaining useful lives and the replacement costs of the components of common property. The estimates were obtained from a licensed contractor who inspected the property. The table included in the unaudited supplementary information on Future Major Repairs and Replacements is based on the study.

**10 PENDING LITIGATION**

At December 31, 1996 there was a pending lawsuit involving the condominium association members' payment of golf charter and initiation fees charged during 1993. In February of 1997, this lawsuit was settled in favor of the Co-op.

The Zellwood Station Community Association, Inc. collects monthly community service fees on behalf of the Co-op from all residents of the Park. The Community Association and the Condominium Association are involved in a lawsuit regarding these fees. The attorney for the Co-op believes that if the Community Association is unsuccessful in defending this litigation, then, in effect, the future revenue of the Co-op would be diminished by the Co-op's inability to collect this assessment from individual condominium unit owners via the Community Association. The amounts paid to the Co-op by the Community Association for the years 1993 through 1996 relating to this matter total \$188,478. Management feels that there is a reasonable possibility that these fees would have to be repaid in the event of an unfavorable outcome but does not believe it is probable.

**SUPPLEMENTARY INFORMATION**



ZELLWOOD STATION CO-OP, INC.  
(A Cooperative Housing Corporation)

SUPPLEMENTARY INFORMATION ON FUTURE MAJOR REPAIRS AND REPLACEMENTS

December 31, 1996 and 1995  
(Unaudited)

In February 1994, the board of directors conducted a study to estimate the remaining useful lives and the replacement costs of the components of the building, land improvements, and certain equipment. The estimates were obtained from a licensed professional engineer who inspected the property. The following table is based on that study and presents significant information about the components of the building, land improvements, and certain equipment.

<u>Components</u>	<u>Estimated Remaining Useful Lives Years</u>	<u>Estimated Current Replacement Costs</u>
Land improvements	2-35	\$ 1,884,705
Water station facility	10-30	\$ 1,118,950
Buildings	0-21	\$ 630,150
Recreation facilities	15	\$ 447,050

## **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 test 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) Test Year	(5) Pre Form 1997	(6) Total	(7) Used & Useful %	(8) Used & Useful Amount
1	INTANGIBLE PLANT							
2	301.1 Organization	\$59,836		\$59,836		\$59,836	100.00%	\$59,836
3	302.1 Franchises	\$5,533		\$5,533		\$5,533	100.00%	\$5,533
4	339.1 Other Plant & Misc. Equipment			\$0		\$0	100.00%	\$0
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.3 Land & Land Rights	\$7,831		\$7,831		\$7,831	100.00%	\$7,831
7	304.3 Structures & Improvements			\$0		\$0	100.00%	\$0
8	305.3 Collect. & Impound. Reservoirs			\$0		\$0	100.00%	\$0
9	306.3 Lake, River & Other Intakes			\$0		\$0	100.00%	\$0
10	307.3 Wells & Springs	\$106,723	\$13,807	\$124,529		\$124,529	100.00%	\$124,529
11	308.3 Infiltration Galleries & Tunnels	\$38,446		\$38,446		\$38,446	100.00%	\$38,446
12	309.3 Supply Mains			\$0		\$0	100.00%	\$0
13	310.3 Power Generation Equipment			\$0		\$0	100.00%	\$0
14	311.3 Pumping Equipment	\$647,700	\$9,715	\$657,415		\$657,415	100.00%	\$657,415
15	339.3 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	310.3 Water Treatment Equipment	\$3,477		\$3,477		\$3,477	100.00%	\$3,477
20	339.3 Other Plant & Misc. Equipment	\$433		\$433		\$433	100.00%	\$433
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	336.4 Distr. Reservoirs & Standpipes	\$73,047		\$73,047		\$73,047	83.91%	\$61,296
25	331.4 Transm. & Distribution Mains	\$149,963		\$149,963		\$149,963	83.91%	\$125,839
26	333.4 Services			\$0		\$0	83.91%	\$0
27	334.4 Motors & Motor Installations	\$3,880	\$18,973	\$19,483	\$234,678	\$254,150	83.91%	\$213,350
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	346.5 Office Furniture & Equipment	\$805		\$805		\$805	100.00%	\$805
34	341.5 Transportation Equipment	\$1,250		\$1,250		\$1,250	100.00%	\$1,250
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		\$1,322,833
	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) Pre Forma 1997	(6) Total	(8) Used & Useful %	(9) 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	\$6,748		\$6,748		\$6,748	83.91%	\$5,660
7 360.3 Collection Sewers - F	\$867,618		\$867,618		\$867,618	83.91%	\$728,848
8 361.3 Collection Sewers - G	\$29,500		\$29,500		\$29,500	83.91%	\$24,758
9 362.3 Special Collecting			\$0		\$0	83.91%	\$0
10 363.3 Services to Customers			\$0		\$0	83.91%	\$0
11 364.3 Flow Measuring Devices			\$0		\$0	83.91%	\$0
12 365.3 Flow Measuring Installation			\$0		\$0	83.91%	\$0
13 389.3 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
17 378.3 Receiving Wells			\$0		\$0	100.00%	\$0
18 371.3 Pumping Equipment	\$2,66	\$2,364	\$2,619		\$2,619	100.00%	\$2,619
19 389.3 Other Plant & Misc.		\$90	\$90		\$90	100.00%	\$90
20 TREATMENT AND DISPOSAL PLANT							
21 353.4 Land & Land Rights			\$0		\$0	59.33%	\$0
22 354.4 Structures & Improvements		\$188	\$188		\$188	59.33%	\$113
23 388.4 Treatment & Disposal	\$687,678		\$687,678		\$687,678	59.33%	\$408,823
24 381.4 Plant Sowers			\$0		\$0	59.33%	\$0
25 382.4 Outfall Sewer Lines			\$0		\$0	59.33%	\$0
26 389.4 Other Plant & Misc.			\$0		\$0	59.33%	\$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
30 396.5 Office Furniture & Equipment	\$1,181		\$1,181		\$1,181	100.00%	\$1,181
31 396.51 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 Storm Equipment			\$0		\$0	100.00%	\$0
34 393.5 Tools, Shop & Garage	\$3,863		\$3,863		\$3,863	100.00%	\$3,863
35 394.5 Laboratory Equipment			\$0		\$0	100.00%	\$0
36 396.5 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
39 396.5 Other Tangible Plant	\$24,809		\$24,809		\$24,809	100.00%	\$24,809
40							
41 TOTAL	\$1,733,634	\$2,640	\$1,736,274	\$0	\$1,736,274		\$1,299,297
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 \$1,736,274	Non-Used & Useful Amount (\$436,977)

## **EXHIBIT O**

*A schedule showing the projected operating expenses of the proposed system by USOA 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 &amp; Maintenance Expenses By Year - Water

Florida Public Service Commission

EXHIBIT NO.

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.	(1) Account No. and Name	(2) Test Year 12/31/96	(3) Pro Forma Adjustments	(4) 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	\$5,450.30	\$25,000.00
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	\$1,800.00	\$1,800.00
9	631 Contractual Services - Engr.	\$0.00	\$0.00	\$0.00
10	632 Contractual Services - Acct.	\$976.75	\$0.00	\$976.75
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	\$2,250.00	\$2,250.00
	"	\$0.00	\$1,250.00	\$1,250.00
17	650 Transportation Expenses	\$2,523.40	\$0.00	\$2,523.40
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 Expense	\$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

EXHIBIT "CKL-3"

Page 3 of 7

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.	(1) Account No. and Name	(2) Test Year 12/31/96	(3) Pro Forma Adjustments	(4) 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	\$4,306.28	\$1,500.00	\$5,806.28
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 - Acct.	\$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	\$1,042.28	\$600.00	\$1,642.28
27	"	\$0.00	\$0.00	\$0.00
	"	\$0.00	\$250.00	\$250.00
28	TOTAL	\$90,053.26	\$77,369	\$167,421.93



**EXCEL**  
**ENGINEERING CONSULTANTS, INC.**  
 Environmental & Civil Engineers

Post-it® Fax Note	7671	Date	# of Pages 3
To	Tom Cloud	From	Julian Costa
Co./Dept.		Co.	
Phone #		Phone #	260-2242
Fax #	244-5690	Fax #	

40195-2

June 11, 1998

Mr. Dick Brown  
 Regulatory Analyst  
 Florida Public Service Commission  
 Orlando Field Office  
 Hurston North Tower  
 Suite N 512  
 400 West Robinson Street  
 Orlando, Florida 32801-1775

**SUBJECT: ZELLWOOD STATION PSC CERTIFICATE  
 DOCKET NO. 980307**

Dear Mr. Brown:

Pursuant to your request we are providing you with an explanation of Exhibits O-1 as follows:

- 1.0 Line items 601 - 604 and 701 - 704: The values in column 4 reflect the current costs of salaries, wages, etc. adjusted for increases in these items that will be required to operate the utility. In order to operate the utility a clerical person will have to be added along with one utility operator and a laborer. These additional costs are reflected in line item 3. The following Table provides our assumptions in arriving at the total costs for salaries:

**TABLE 1**

Line Item	Description	Hourly Rate	Factored Rate	Annual Salary
1.00	Manager/Operator	22.00	28.60	59,488
2.00	Labor/Operator	10.00	13.00	27,040
3.00	Labor	8.00	10.40	21,632
4.00	Clerical	10.00	13.00	27,040
5.00	Total:			\$135,200

Note: The factored rate includes a 30% allowance for taxes, workmen's compensation, etc.

The total was divided approximately evenly between the water and sewer in the exhibit.

**EXHIBIT "CKL-3"**  
**Page 5 of 7**

Mr. Dick Brown  
June 11, 1998  
Page 2

- 2.0 Line items 610 - 620 and 710 - 720: The values in column 4 reflect the current costs of chemicals, power, materials, etc. adjusted for increases in these items that are expected to operate the utility. In order to operate the utility an office trailer is expected to be rented and to be located at the wastewater treatment plant site. The utility offices and personnel will be located in the trailer. Additionally, computers, copiers, and other office equipment will need to be purchased. Also electrical, telephone, water and sewer service will need to be purchased. The following table summarizes the various costs for operating the utility office. Please note that the costs for the office trailer was obtained from a dealer all other costs were estimated.

TABLE 2

Office Expenses 1998	
• Office Trailer *	4,500
• Supplies	1,000
• Electricity	2,400
• Computer **	4,500
• Software **	2,500
• Telephone	600
• Travel	3,000

\* Includes one time charge of \$1,000 for installation.

\*\* The costs for computer software and equipment occur every 4 years.

The values for chemicals reflect the current costs for these items plus adjustments to reflect increases in chemical uses. The cost for item 711 "Sludge Removal" is included as an adjustment because its current costs was lumped into the general expense of operating the wwtf. The following table summarizes the expected costs for chemicals.

TABLE 3

Water & Sewer Expenses 1998	
• Chemicals	25,000.00
• Inspections	500
• Laboratory Tests	6,500
• Sludge Removal	13,500
• Supplies & Cleaning	3,000

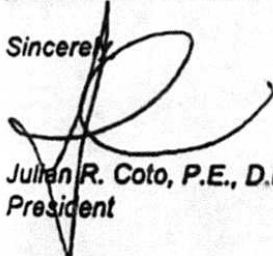
- 3.0 Line items 650 - 660 and 750 - 760: The values in column 4 reflect the current costs of transportation expenses, insurance, etc. The current costs of transportation reflect the reimbursements for the use of employee vehicles for company business. The liability insurance values reflect the current costs of Zellwood's liability insurance allocated to the water and wastewater facilities.



Mr. Dick Brown  
June 11, 1998  
Page 3

We look forward to the successful completion of the audit and if you need any other information please do not hesitate to contact me at your earliest convenience.

Sincerely,



Julian R. Coto, P.E., D.E.E.  
President

JRC/nlc

cc. Gloria Holt  
Tom Cloud  
Chuck Lewis

enclosures: Space Master Info

DOC PRP98008.twp



EXCEL  
ENGINEERING CONSULTANTS, INC.

EXHIBIT "CKL-3"  
Page 7 of 7

**EXHIBIT P**

*A schedule showing the projected capital structure, including the methods of financing the construction and operation of the utility until the utility reaches 80 percent of the designed capacity of the system (s).*

*Attached as Exhibit P-1 is the capital structure of the proposed certificated system.*

**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	<u>\$587,468</u>	<u>100.00%</u>		<u>7.95%</u>

## **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**

**EXHIBIT NO.**

Attachment A  
Page 2 of 3

**EXHIBIT "CKL-5"**  
**Page 3 of 4**

## ZELLWOOD UTILITIES

EXHIBIT NO.

## ALLOCATION OF REVENUE REQUIREMENT TO RATES

ACCT. NO.	ACCOUNT TITLE	O&M EXPENSE	REVENUE ALLOCATION AS A % BASE FACILITY CHARGE	GALLONAGE CHARGE	REVENUE ALLOCATION AS A % 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	\$13,500	100.00%	0.00%	\$13,500	\$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	\$1,588	100.00%	0.00%	\$1,588	\$0
720	Materials & Supplies	\$13,366	100.00%	0.00%	\$13,366	\$0
731	Contractual Service - Engr.	\$0	100.00%	0.00%	\$0	\$0
732	Contractual Service - Acct.	\$977	100.00%	0.00%	\$977	\$0
733	Contractual Service - Legal	\$0	100.00%	0.00%	\$0	\$0
734	Contractual Service - Mgmt. Fee	\$0	100.00%	0.00%	\$0	\$0
735	Contractual Service - Other	\$8,543	100.00%	0.00%	\$8,543	\$0
741	Rental of Building/Real Property	\$2,380	100.00%	0.00%	\$2,380	\$0
743	Rental of Equipment	\$3,500	100.00%	0.00%	\$3,500	\$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 - Workmans 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	\$19,106	100.00%	0.00%	\$19,106	\$0
767	Regulatory Commission Expenses - Other	\$0	100.00%	0.00%	\$0	\$0
768	Bad Debt Expense	\$0	100.00%	0.00%	\$0	\$0
775	Miscellaneous Expenses	\$1,893	100.00%	0.00%	\$1,893	\$0
	Total Operations & Maintenance Expense	\$167,423			\$167,423	\$0
		\$0				
403	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 Fee	\$12,283	100.00%	0.00%	\$12,283	\$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	\$12,283			\$12,283	\$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	\$272,379			\$272,378	\$0
	Less: Miscellaneous Service Charges	\$0	100.00%	0.00%	\$0	\$0
	Revenue Requirements from Service Rates	\$272,379			\$272,378	\$0
		\$0				
	Factored ERC's	13,336				
	Number of Bills	12,144	Flat Rate	\$28.43		

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	\$30.43	\$244,179.36
Full 3/4"	0	1.5	0.0	0.0	\$30.43	\$0.00
1"	7	2.5	17.5	210.0	\$31.08	\$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	\$236.88	\$3,922.56
4"	1	25.0	25.0	300.0	\$310.75	\$5,129.00
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	112.0	0.0	0.0	\$2,349.45	\$0.00
Total	1,012		1,110.5	13,336.0		\$272,350.60
					Difference Rounding	(\$27.40)

# ***EXHIBIT Z***

## ***Water and Wastewater Tariffs***

***Original Certificate for An Existing System  
Requesting Initial Rates and Charges***

***Prepared for:***

***Zellwood Station Co-Op, Inc.  
2126 Spillman Drive  
Zellwood, Florida 32798***

***Excel Engineering  
Consultants, Inc.  
122 Wilshire Blvd.  
Casselberry, FL 32707***

***Prepared by:  
Hartman &  
Associates, Inc.  
201 E. Pine Street #1000  
Orlando, FL 32801***

***Gray, Harris and  
Robins, P.A.  
201 E. Pine Street #1200  
Orlando, FL 32801***

***February, 1998***



**Zellwood Station**

**EXHIBIT Z**

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**Section**

1. **Exhibit Z-1: Water Tariff**
2. **Exhibit Z-2: Wastewater Tariff**

**EXHIBIT Z-1**

**Water Tariff**

WATER TARIFF  
ZELLWOOD STATION UTILITY

FLORIDA PUBLIC SERVICE COMMISSION

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ISSUING OFFICER

**EXHIBIT "CKL-6"**  
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TITLE

ORIGINAL SHEET NO 10

EXHIBIT T

WATER TARIFF

ZELLWOOD STATION UTILITY

2126 Spillman Drive  
Zellwood, Florida 32798-9799

PH - 407-886-0000

FILED WITH  
FLORIDA PUBLIC SERVICE COMMISSION

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TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

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TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

TERRITORY SERVED

CERTIFICATE NUMBER - N/A - TO BE OBTAINED

COUNTY -

COMMISSION ORDER(s) APPROVING TERRITORY SERVED -

<u>Order Number</u>	<u>Date Issued</u>	<u>Docket Number</u>	<u>Filing Type</u>
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(Continued to Sheet No. 3.1)

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TITLE



NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

(Continued from Sheet No. 3.0)

DESCRIPTION OF TERRITORY SERVED

Zellwood Station is a large mobile home park community encompassing over 800 acres in northwest Orange County, Florida. The property is located in sections 25 and 26, Township 20 South, Range 27 East in Northwest Orange County, Florida. The property is bounded by Zellwood-Rock Springs Road to the north, Yothers Road to the south, undeveloped property to the east, citrus groves and residential property to the west, and U.S. Highway 441 to the southwest. The entrance to the community is from the southeast via Highway 441.

Parcel 1

Begin at a point on the West line of Section 25, Township 20, Range 27 East, Orange County, Florida, said point being 30.00 feet South of the corner of said Section 25; thence run North 85° 44' 53" East, along the South line of the North 30.00 feet of the West half of said Section 25, 2645.959 feet to a point on the North-South quarter section line, said point being 30.00 feet South of the North quarter corner of said Section 25, thence run North 87° 35' 27" East, along the South line of the North 30.00 feet of the East half of said Section 25, 1349.217 feet to a point on the East line of the West three quarters of said Section 25; thence run South 02° 48' 51" East, along the East line of the West three-quarters of said Section 25, 5283.769 feet to a point 30.00 feet North of the South line of said Section 25; thence run South 86° 50' 37" West along the North line of the South 30.00 feet of said Section 25, 1322.303 feet to a point on the North-South quarter section line of said Section 25, said point being 30.00 feet North of the South quarter corner of said Section 25; thence run South 86° 50' 37" West along the North line of the South 30.00 feet of said Section 25, 2229.402 feet to a point 430.0 feet East of the West line of said Section 25; thence run North 02° 58' 42" West, parallel to the West line of said Section 25, 95.00 feet; thence run South 86° 50' 37" West, parallel to the South line of said Section 25, 430.00 feet to a point on the West line of said Section 25; thence run South 02° 58' 42" East, along the West line of said Section 25, 95.00 feet to a point 30.00 feet North of the Southwest corner of said Section 25; thence run South 87° 09' 16" West, along the North line of the South 30.00 feet of Section 26, Township 20, South, Range 27 East, 2629.027 feet to a point on the North-South quarter section line of said Section 26, said point being 30.00 feet North of the South Quarter corner of said Section 26; thence run South 86° 45' 34" West, along the North line of the South 30.00 feet of said Section 26, 16.523 feet to a point of intersection with the northerly right of way of State Road 441, said point being on a curve concave southwesterly and having a radius of 5859.65 feet and tangent bearing at said point of North 42° 14' 25" West thence run northwesterly, along said curve and northerly right of way, 588.174 feet through a central angle of 05° 45' 04" to the point of tangency of said curve; thence run North 47° 59' 29" West, continuing along said northerly right of way, 850.808 feet of intersection with the East line of the West 330.00 feet of the East half of the Southwest quarter of said Section 26, thence run North 03° 22' 34" West along said East line of the West 330.00 feet, 371.027 feet to a point 93.00 feet North of the North line of the Southeast quarter of said Section 26; thence run North 87° 07' 09" East, parallel to the North line of said Southeast quarter of the Southwest quarter 1003.524 feet to a point of intersection with the North-South quarter section line of said Section 26, thence run North 03° 27' 28" West, along the North-South quarter section line of said Section 26, 3300.103 feet to a point 699.00 feet South of the North quarter corner of said Section 26, thence run North 89° 49' 16" East, parallel to the North line of the East half of said Section 26, 788.00 feet, thence run North 03° 27' 28" West parallel to the North-South quarter section line of said Section 26, 699.00 feet to a point 30.00 feet South of the North line of the East half of said Section 26, thence run North 89° 49' 16" East, along the

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TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

DESCRIPTION OF TERRITORY SERVED

(Continued from Sheet No. 3.1)

South line of the North 30.00 feet of the East half of said Section 26. 1894.646 feet to the Point of Beginning.

Parcel 2

A parcel of land lying in the Northwest quarter of the Northeast quarter of Section 35, Township 20 South, Range East, Orange County, Florida, said parcel being more particularly described as follows: From the Northeast quarter of Section 35, Township 20 South, Range 27 East, thence run North 87° 09' 16" East, along the North line of the Northeast quarter of said Section 35, 7.536 feet to a point on the northerly right of way of State Road No. 441, said point being on a curve concave southwesterly and having a radius of 5859.65 feet; and a tangent bearing at said point of South 41° 51' 47" East, thence run southeasterly, along said curve and northerly right of way line, 38.510 feet through a central angle of 00° 22' 36" to a point being on the southerly right of way line of Yother Road and having a tangent bearing of South 41° 29' 12" East, said point also being the Point of beginning, thence run North 97° 09' 16" East, along said southerly right of way line of Yother Road, 160,332 feet to an intersection with the northerly right of way line of Merrimac Drive, thence run South 48° 51' 14" West, along northerly right of way line of Merrimac Drive, 126,076 feet to a point, said being on the northerly right of way line of said State Road No. 441 and on a curve with a tangent bearing at said point North 40° 30' 54" West, thence run northwesterly, along said curve and northerly right of way line of said State Road No. 441, 99,373 feet through a central angle of 00° 58' 18" to the Point of Beginning.

Parcel 3

From the Northwest corner of the Northeast 1/4 of Section 35, Township 20 South, Range 27 East, Orange County, Florida, run North 87° 09' 16" East along the north line of said Northeast 1/4 of Section 35 a distance of 760.52 feet for the Point of beginning; thence continue North 87° 09' 16" East along said North line 348.97 feet to a point on a curve concave southeasterly and having a radius of 585.60 feet; said point being on the northwesterly right of way line of Yothers Road, as recorded in O.R. Book 2658, Page 1318, of the Public Records of Orange County, Florida, thence from a tangent bearing of South 55° 53' 46" West, run southwesterly along the arc of said curve and said northwesterly right of way 43.28 feet through a central angle of 04° 14' 05" to a point of compound curvature of a curve concave southeasterly and having a radius of 526.37 feet; thence run southerly along the arc of said curve 115.87 feet through a central angle of 12° 36' 45"; thence leaving said northwesterly right of way run North 50° 57' 04" West 37.04 feet to a point on a curve concave northerly and having a radius of 243.00 feet; thence from a tangent bearing of South 81° 04' 38" West run westerly along the arc of said curve 220.63 feet through a central angle of 52° 01' 15" to a Point of Beginning.

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TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

COMMUNITIES SERVED LISTING

<u>County Name</u>	<u>Development Name</u>	<u>Rate Schedule(s) Available</u>	<u>Sheet No.</u>
Orange	Zellwood Station County Club	Residential	13.0
	Zellwood Station County Club	General Service	12.0

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ISSUING OFFICER**EXHIBIT "CKL-6"**  
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TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

TECHNICAL TERMS AND ABBREVIATIONS

- 1.0 "BFC" - "BFC" is the abbreviation for "Base Facility Charge" which is the minimum amount the utility may charge to the Company's customers and is separate from the amount billed for water consumption on the utility's bills to its customers.
- 2.0 "CERTIFICATE" - A document issued by the Commission authorizing the Company to provide water service in a specific territory.
- 3.0 "COMMISSION" - "Commission" refers to the Florida Public Service Commission.
- 4.0 "COMMUNITIES SERVED" - The group of customers who receive water service from the Company and who's service location is within a specific area or locality that is uniquely separate from another.
- 5.0 "COMPANY" - Zellwood Station Utility
- 6.0 "CUSTOMER" - Any person, firm or corporation who has entered into an agreement to receive water service from the Company and who is liable for the payment of that water service.
- 7.0 "CUSTOMER'S INSTALLATION" - All pipes, shut-offs, valves, fixtures and appliances or apparatus of every kind and nature which are located on the customer's side of the "Point of Delivery" and used in connection with or forming a part of the installation necessary for rendering water service to the customer's premises regardless of whether such installation is owned by the customer or used by the consumer under lease or other agreement.
- 8.0 "MAIN" - A pipe, conduit, or facility used for conveying water service through individual services or through other mains.
- 9.0 "POINT OF DELIVERY" - For water systems, "point of delivery" shall mean the outlet connection of the meter for metered service or the point at which the company's piping, fittings and valves connect with the customer's piping, fittings and valves for non-metered service.
- 10.0 "RATE" - Amount which the utility may charge for water service which is applied to the customer's actual consumption.
- 11.0 "RATE SCHEDULE" - The rate(s) or charge(s) for a particular classification of service plus the several provisions necessary for billing, including all special terms and conditions under which service shall be furnished at such rate or charge.

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**EXHIBIT "CKL-6"**  
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TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

(Continued from Sheet No. 5.0)

- 12.0 "SERVICE" - Service, as mentioned in this tariff and in agreement with customers, shall be construed to include, in addition to all potable and irrigation water service required by the customer the readiness and ability on the part of the Company to furnish said water service to the customer. Service shall conform to the standards set forth in Section 367.111 of the Florida Statutes.
- 13.0 "SERVICE LINES" - The pipe between the Company's mains and the point of delivery and shall include all of the pipe, fittings and valves necessary to make the connection to the customer's premises excluding the meter.
- 14.0 "TERRITORY" - The geographical area described by metes and bounds with township, range and section in a certificate, which may be within or without the boundaries of an incorporated municipality and, may include areas in more than one county.

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**EXHIBIT "CKL-6"**  
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TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

## WATER TARIFF

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(Continued to Sheet No. 6.1)

ISSUING OFFICER

TITLE



NAME OF COMPANY

ZELLWOOD STATION UTILITY

## WATER TARIFF

(Continued from Sheet No. 6 0)

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**EXHIBIT "CKL-6"**  
**Page 14 of 152**

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

RULES AND REGULATIONS

- 1.0 GENERAL INFORMATION - These Rules and Regulations are a part of the rate schedules and applications and contracts of the Company and, in the absence of specific written agreement to the contrary, apply without modifications or change to each and every customer to whom the Company renders water service. The Company shall provide water service as defined herein to all customers requiring or receiving such service within its certificated territory pursuant to Chapter 25-30, Florida Administrative Code and Chapter 367, Florida Statutes as amended from time to time.
- 2.0 POLICY DISPUTE - Any dispute between the Company and the customer or prospective customer regarding the meaning or application of any provision of this tariff shall upon written request by either party be resolved by the Florida Public Service Commission.
- 3.0 APPLICATION - In accordance with Rule 25-30.310, Florida Administrative Code, a signed application is required prior to the initiation of service.
- 4.0 APPLICATIONS BY AGENTS - Applications for water service requested by firms, partnerships, associations, corporations, and others shall be rendered only by duly authorized parties or agents.
- 5.0 REFUSAL OR DISCONTINUANCE OF SERVICE - The Company may refuse or discontinue water service rendered under application made by any member or agent of a household, organization, or business in accordance with Rule 25-30.320, Florida Administrative Code.
- 6.0 EXTENSIONS - Extensions will be made to the Company's facilities in compliance with Commission Rules and Orders and the Company's tariff.
- 7.0 LIMITATION OF USE - Water service purchased from the Company shall be used by the customer only for the purposes specified in the application for water service and the customer shall not sell or otherwise dispose of such water service supplied by the company. In no case shall a customer, except with the written consent of the company, extend his lines across a street, alley, lane, court, property line, avenue, or other way in order to furnish water service to the adjacent property through one meter even though such adjacent property may be owned by him. In case of such unauthorized extension, sale, or disposition of service, the customer's water service will be subject to discontinuance until such unauthorized extension, remetering, sale or disposition of service is discontinued and full payment is made to the Company for water service rendered by the Company (calculated on proper classification and rate schedules) and until reimbursement in full is made in full to the Company for all extra expenses incurred for clerical work, testing, and inspections.

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EXHIBIT "CKL-6"  
Page 15 of 152

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

(Continued from Sheet No. 70)

- 8.0 CONTINUITY OF SERVICE - In accordance with Rule 25-30.250, Florida Administrative Code, the company will at all times use reasonable diligence to provide continuous water service and, having used reasonable diligence, shall not be liable to the customer for failure or interruption of continuous water service. If at any time the Company shall interrupt or discontinue its service, all customers affected by said interruption or discontinuance shall be given not less than 24 hours written notice.
- 9.0 TYPE AND MAINTENANCE - In accordance with Rule 25-30.545, Florida Administrative Code, the customer's pipes, apparatus and equipment shall be selected, installed, used and maintained in accordance with standard practice and shall conform with the Rules and Regulations of the Company and shall comply with all Laws and Governmental Regulations applicable to same. The Company shall not be responsible for the maintenance and operation of the customer's pipes and facilities. The customer expressly agrees not to utilize any appliance or device which is not properly constructed, controlled and protected or which may adversely affect the water service; the Company reserves the right to discontinue or withhold water service to such apparatus or device.
- 10.0 CHANGE OF CUSTOMER'S INSTALLATION - No changes or increases in the customer's installation, which will materially affect the proper operation of the pipes, mains, or stations of the Company, shall be made without written consent of the Company. The customer shall be liable for any change resulting from a violation of this Rule.
- 11.0 INSPECTION OF CUSTOMER'S INSTALLATION - All customer's water service installations or changes shall be inspected upon completion by a competent authority to ensure that the customer's piping, equipment, and devices have been installed in accordance with accepted standard practice and local Laws and Governmental Regulations. Where Municipal or other Governmental inspection is required by local Rules and Ordinances, the Company cannot render water service until such inspection has been made and a formal notice of approval from the inspecting authority has been received by the Company. Notwithstanding the above, the Company reserves the right to inspect the customer's installation prior to rendering water service, and from time to time thereafter, but assumes no responsibility whatsoever for any portion thereof.
- 12.0 PROTECTION OF COMPANY'S PROPERTY - The customer shall exercise reasonable diligence to protect the Company's property. If the customer is found to have tampered with any utility property or refuses to correct any problems reported by the utility, service may be discontinued in accordance with Rule 25-30.320, Florida Administrative Code.

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**EXHIBIT "CKL-6"**  
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TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

## WATER TARIFF

(Continued from Sheet No. 8.0)

In the event of any loss or damage to property of the Company caused by or arising out of carelessness, neglect, or misuse by the customer, the cost of making good such loss or repairing such damage shall be paid by the customer.

- 13.0 ACCESS TO PREMISES - In accordance with Rule 25-30.320(2)(f), Florida Administrative Code, the company shall provide the duly authorized agents of the Company access at all reasonable hours to its property. If reasonable access is not provided, service may be discontinued pursuant to the above rule.
- 14.0 RIGHT OF WAY OR EASEMENTS - The customer shall grant or cause to be granted to the Company, and without cost to the Company, all rights, easements, permits, and privileges which are necessary for the rendering of water service.
- 15.0 CUSTOMER BILLING - Bills for water service will be rendered - Monthly, Bimonthly, or Quarterly - as stated in the rate schedule. In accordance with Rule 25-30.335, Florida Administrative Code, the utility may not consider a customer delinquent in paying his or her bill until the twenty-first day after the utility has mailed or presented the bill for payment. A municipal or county franchise, public service, or other tax levied upon a water or wastewater public utility shall not be incorporated into the rate for water or wastewater service but shall be shown as a separate item on the utility's bills to its customers in such Municipality or County. If a utility utilizes the base facility and usage charge rate structure and does not have a Commission authorized vacation rate, the utility shall bill the customer the base facility charge regardless of whether there is any usage.
- 16.0 DELINQUENT BILLS - When it has been determined that a customer is delinquent in paying any bill, water service may be discontinued after the Company has mailed or presented a written notice to the customer in accordance with Rule 25-30.320, Florida Administrative Code.
- 17.0 PAYMENT OF WATER AND WASTEWATER SERVICE BILLS CONCURRENTLY - In accordance with Rule 25-30.320(2)(g), Florida Administrative Code, when both water and wastewater service are provided by the Company, payment of any water service bill rendered by the Company to a customer shall not be accepted by the Company without the simultaneous or concurrent payment of any wastewater service bill rendered by the Company.
- 18.0 TERMINATION OF SERVICE - When a customer wishes to terminate service on any premises where water service is supplied by the Company with water service, the Company may require reasonable notice to the Company in accordance with Rule 25-30.325, Florida Administrative Code.

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**EXHIBIT "CKL-6"**  
**Page 17 of 152**

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

## WATER TARIFF

(Continued from Sheet No. 9 0)

- 20.0 UNAUTHORIZED CONNECTIONS - WATER - Any unauthorized connections to the customer's water service shall be subject to immediate discontinuance without notice, in accordance with Rule 25-30.320, Florida Administrative Code.
- 21.0 METERS - All water meters shall be furnished by and remain the property of the Company and shall be accessible and subject to its control, in accordance with Rule 25-30.230, Florida Administrative Code.
- 22.0 ALL WATER THROUGH METER - That portion of the customer's installation for water service shall be so arranged to ensure that all water service shall pass through the meter. No temporary pipes, nipples or spaces are permitted and under no circumstances are connections allowed which may permit water to by-pass the meter or metering equipment.
- 23.0 ADJUSTMENT OF BILLS - When a customer has been undercharged as a result of incorrect application of the rate schedule, incorrect reading of the meter, incorrect connection of the meter, or other similar reasons, the amount may be billed to the customer as the case may be pursuant to Rule 25-30.350, Florida Administrative Code.
- 24.0 ADJUSTMENT OF BILLS FOR METER ERROR - When meter tests are made by the Commission or by the Company, the accuracy of registration of the meter and its performance shall conform with Rule 25-30.262, Florida Administrative Code and any adjustment of a bill due to a meter found to be in error as a result of any meter test performed whether for unauthorized use or for a meter found to be fast, slow, non-registering, or partially registering, shall conform with Rule 25-30.340, Florida Administrative Code.
- 25.0 METER ACCURACY REQUIREMENTS - All meters used by the company should conform to the provisions of Rule 25-30.262, Florida Administrative Code.
- 26.0 FILING OF CONTRACTS - Whenever a Developer Agreement or Contract, Guaranteed Revenue Contract, or Special Contract or Agreement is entered into by the Company for the sale of its product or services in a manner not specifically covered by its Rules and Regulations or approved Rate Schedules, a copy of such contracts or agreements shall be filed with the Commission prior to its execution in accordance with Rule 25-9.034 and Rule 25-30.550, Florida Administrative Code. If such contracts or agreements are approved by the Commission, a conformed copy shall be placed on file with the Commission within 30 days of execution.

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ISSUING OFFICER

---

TITLE



NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

INDEX OF RATES AND CHARGES SCHEDULES

	<u>Sheet Number</u>
Customer Deposits .....	14.0
General Service, GS .....	12.0
Residential Service, RS .....	13.0
Meter Test Deposit .....	15.0
Miscellaneous Service Charges .....	16.0
Service Availability Fees and Charges .....	17.0

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ISSUING OFFICER

---

TITLE



NAME OF COMPANY

ZELLWOOD STATION UTILITY  
WATER TARIFF  
GENERAL SERVICE  
RATE SCHEDULE GS

AVAILABILITY - Available throughout the area served by the Company

APPLICABILITY - For water service to all customers for which no other schedule applies.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

<u>RATES</u>	<u>Meter Size</u>	<u>Flat Rate</u>
	5/8" x 3/4"	\$ 15.10
	Full 3/4"	22.65
	1"	37.75
	1 1/2"	75.50
	2"	120.80
	3"	241.60
	4"	377.50
	6"	755.00
	8"	1,208.00
	10"	1,736.50
		<u>Surcharge over</u> 10,000 gallons
	5/8" x 3/4"	\$ 5.27
	Full 3/4"	7.90
	1"	13.17
	1 1/2"	26.35
	2"	42.16
	3"	84.32
	4"	131.75
	6"	263.50
	8"	421.59
	10"	606.04

MINIMUM CHARGE - The applicable Flat Rate Charge

PENALTY FOR MISUSE - Misuse or tampering with water system is a \$30 fine per event.

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After a five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE -

TYPE OF FILING - Original

\_\_\_\_\_  
ISSUING OFFICER

**EXHIBIT "CKL-6"**  
**Page 20 of 152**

\_\_\_\_\_  
TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

GENERAL SERVICE

RATE SCHEDULE GS

RESTRICTIONS ON USE - After a minimum of 24 months of record the utility reserves the right to "audit" ERC's. If user shows an average use for a 5/8" meter over:

25,000 gallons per month then 2 ERC's  
36,000 gallons per month then 3 ERC's  
48,000 gallons per month then 4 ERC's  
60,000 gallons per month then 5 ERC's  
and 1 ERC per 10,000 gallons per month thereafter.

EFFECTIVE DATE -

TYPE OF FILING - Original

\_\_\_\_\_  
ISSUING OFFICER

**EXHIBIT "CKL-6"**  
**Page 21 of 152**

\_\_\_\_\_  
TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY  
WATER TARIFF  
RESIDENTIAL  
RATE SCHEDULE RS

AVAILABILITY - Available throughout the area served by the Company

APPLICABILITY - For water service to all customers for which no other schedule applies

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

<u>RATES</u>	<u>Meter Size</u>	<u>Fiat Rate</u>
	5/8" x 3/4"	\$ 15.10
	Full 3/4"	22.65
	1"	37.75
	1 1/2"	75.50
	2"	120.80
	3"	241.60
	4"	377.50
	6"	755.00
	8"	1,208.00
	10"	1,736.50
		<u>Surcharge over</u>
		<u>10,000 gallons</u>
	5/8" x 3/4"	\$ 5.27
	Full 3/4"	7.90
	1"	13.17
	1 1/2"	26.35
	2"	42.16
	3"	84.32
	4"	131.75
	6"	263.50
	8"	421.59
	10"	606.04

MINIMUM CHARGE - The applicable Fiat Rate Charge

PENALTY FOR MISUSE - Misuse or tampering with water system is a \$30 fine per event.

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After a five (5) working days written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE -

TYPE OF FILING - Original

\_\_\_\_\_  
ISSUING OFFICER

\_\_\_\_\_  
TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

RESIDENTIAL

RATE SCHEDULE GS

RESTRICTIONS ON USE - After a minimum of 24 months of record the utility reserves the right to "audit" ERC's. If user shows an average use for a 5/8" meter over:

25,000 gallons per month then 2 ERC's  
36,000 gallons per month then 3 ERC's  
48,000 gallons per month then 4 ERC's  
60,000 gallons per month then 5 ERC's  
and 1 ERC per 10,000 gallons per month thereafter.

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ISSUING OFFICER

**EXHIBIT "CKL-6"**  
**Page 23 of 152**

---

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

SCHEDULE OF CUSTOMER DEPOSITS

**ESTABLISHMENT OF CREDIT** - Before rendering water service, the Company may require an applicant for service to satisfactorily establish credit, but such establishment of credit shall not relieve the customer from complying with the Company's rules for prompt payment. Credit will be deemed so established if the customer complies with the requirements of Rule 25-30.311, Florida Administrative Code.

**AMOUNT OF DEPOSIT** - The amount of initial deposit shall be the following according to meter size.

	<u>Residential</u>	<u>General Service</u>
5/8" x 3/4"	(1)	
1"		
1 1/2"		
Over 2"		

Footnote: (1) Zellwood Station Utility waives its right to collect deposits at this time.

**ADDITIONAL DEPOSIT** - Under Rule 25-30.311(7), Florida Administrative Code, the Company may require a new deposit, where previously waived or returned, or an additional deposit in order to secure payment of current bills provided.

**INTEREST ON DEPOSIT** - The Company shall pay interest on customer deposits pursuant to Rule 25-30.311(4) and (4a). The Company will pay or credit accrued interest to the customers account during the month of \_\_\_\_\_ each year.

**REFUND OF DEPOSIT** - After a residential customer has established a satisfactory payment record and has had continuous service for a period of 23 months, the Company shall refund the customer's deposit provided the customer has met the requirements of Rule 25-30.311(5), Florida Administrative Code. The Company may hold the deposit of a non-residential customer after a continuous service period of 23 months and shall pay interest on the non-residential customer's deposit pursuant to Rule 25-30.311(4) and (5), Florida Administrative Code. Nothing in this rule shall prohibit the Company from refunding a customer's deposit in less than 23 months.

**EFFECTIVE DATE** -

**TYPE OF FILING** - Original

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 ISSUING OFFICER

**EXHIBIT "CKL-6"**  
**Page 24 of 152**

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 TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

METER TEST DEPOSITS

METER BENCH TEST REQUEST - If any customer requests a bench test of his or her water meter, in accordance with Rule 25-30.266, Florida Administrative Code, the Company may require a deposit to defray the cost of testing; such deposit shall not exceed the schedule of fees found in Rule 25-30.266, Florida Administrative Code.

<u>METER SIZE</u>	<u>FEE</u>
5/8" x 3/4"	\$20.00
1" and 1 1/2"	\$25.00
2" and over	Actual Cost

REFUND OF METER BENCH TEST DEPOSIT - The utility may refund the meter bench test deposit in accordance with Rule 25-30.266, Florida Administrative Code.

METER FIELD TEST REQUEST - A customer may request a field test in accordance with Rule 25-30.266, Florida Administrative Code.

EFFECTIVE DATE -TYPE OF FILING - Original\_\_\_\_\_  
ISSUING OFFICER

**EXHIBIT "CKL-6"**  
**Page 25 of 152**

\_\_\_\_\_  
TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

MISCELLANEOUS SERVICE CHARGES

The Company may charge the following miscellaneous service charges in accordance with the terms state herein. If both water and wastewater services are provided, only a single charge is appropriate unless circumstances beyond the control of the Company requires multiple actions.

INITIAL CONNECTION - This charge would be levied for service initiation at a location where service did not exist previously.

NORMAL RECONNECTION - This charge would be levied for transfer of service to a new customer account at a previously served location or reconnection of service subsequent to a customer requested disconnection.

VIOLATION RECONNECTION - This charge would be levied prior to reconnection of an existing customer after disconnection of service for cause according to Rule 25-30.320(2), Florida Administrative Code, including a delinquency in bill payment.

PREMISES VISIT CHARGE (IN LIEU OF DISCONNECTION) - This charge would be levied when a service representative visits a premises for the purpose of discontinuing service for nonpayment of a due and collectible bill and does not discontinue service because the customer pays the service representative or otherwise makes satisfactory arrangements to pay the bill.

Schedule of Miscellaneous Service Charges

Initial Connection Fee	\$ 15.00
Normal Reconnection Fee	\$ 20.00
Violation Reconnection Fee	\$ 20.00
Premises Visit Fee (in lieu of disconnection)	\$ 15.00

EFFECTIVE DATE -TYPE OF FILING - Original\_\_\_\_\_  
ISSUING OFFICER\_\_\_\_\_  
TITLE



NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

SERVICE AVAILABILITY SCHEDULE OF FEES AND CHARGES

<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>REFER TO SERVICE</u>
		<u>AVAIL. POLICY</u> <u>SHEET NO./RULE NO.</u>
<u>Back-Flow Preventor Installation Fee</u>		
5/8" x 3/4" .....	Actual Cost [1]	
1" .....	Actual Cost [1]	
1 1/2" .....	Actual Cost [1]	
2" .....	Actual Cost [1]	
Over 2" .....		
<u>Customer Connection (Tap-in) Charge</u>		
5/8" x 3/4" metered service .....	\$ 195.00	
1" metered service .....	195.00	
1 1/2" metered service .....	225.00	
2" metered service .....	365.00	
Over 2" metered service .....	Actual Cost [1]	
<u>Guaranteed Revenue Charge</u>		
With Prepayment of Service Availability Charges:		
Residential-per ERC/month ( _ GPD).....	N/A	
All others-per gallon/month .....		
Without Prepayment of Service Availability Charges:		
Residential-per ERC/month ( _ GPD).....	N/A	
All others-per gallon/month .....		
<u>Inspection Fee</u> .....	Actual Cost [1]	
<u>Main Extension Charge</u>		
Residential-per ERC ( 350 GPD).....	\$ 31.00	24.1
All others-per gallon .....	N/A	
or		
Residential-per lot ( _ foot frontage).....	Actual Cost [1]	
All others-per front foot .....	Actual Cost [1]	
<u>Meter Installation Fee</u>		
5/8" x 3/4" .....	\$ 193.00	24.1
1" .....	193.00	
1 1/2" .....	210.00	
2" .....	285.00	
Over 2" .....	Actual Cost [1]	
<u>Plan Review Charge</u> .....	Actual Cost [1]	
<u>Plant Capacity Charge</u>		
Residential-per ERC ( 350 GPD).....	\$ 141.00	24.1
All others-per gallon .....	N/A	
<u>System Capacity Charge</u>		
Residential-per ERC ( 350 GPD).....	\$61.00	24.1
All others-per gallon .....	N/A	

[1] Actual Cost is equal to the total cost incurred for services rendered by a customer, all other costs are waived.

EFFECTIVE DATE -TYPE OF FILING - Original

ISSUING OFFICER

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TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

INDEX OF STANDARD FORMS

	<u>Sheet No.</u>
APPLICATION FOR METER INSTALLATION .....	21.0
APPLICATION FOR WATER SERVICE .....	20.0
COPY OF CUSTOMER'S BILL .....	22.0
CUSTOMER'S GUARANTEE DEPOSIT RECEIPT	19.0

\_\_\_\_\_  
ISSUING OFFICER

**EXHIBIT "CKL-6"**  
**Page 28 of 152**

\_\_\_\_\_  
TITLE

ORIGINAL SHEET NO 19 0

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

CUSTOMER'S GUARANTEE DEPOSIT RECEIPT

NOT APPLIED FOR

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ISSUING OFFICER

**EXHIBIT "CKL-6"**  
Page 29 of 152

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TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

APPLICATION FOR WATER SERVICE

Name \_\_\_\_\_

Telephone Number \_\_\_\_\_

Billing Address \_\_\_\_\_

City State

Zip

Service Address \_\_\_\_\_

City

State

Zip

Date service should begin \_\_\_\_\_

Service requested: Water \_\_\_\_\_ Wastewater \_\_\_\_\_ Both X

By signing this agreement, the customer agrees to the following:

1. The Company shall not be responsible for the maintenance and operation of the customer's pipes and facilities. The customer agrees not to utilize any appliance or device which is not properly constructed, controlled and protected or which may adversely affect the water service; the Company reserves the right to discontinue or withhold water service (either potable, irrigation or both) to such apparatus or device.
2. The Company may refuse or discontinue water service rendered under application made by any member or agent of a household, organization, or business for any of the reasons contained in Rule 25-30.320, Florida Administrative Code. Any unauthorized connections to the customer's water service shall be subject to immediate discontinuance without notice, in accordance with Rule 25-30.320, Florida Administrative Code.
3. The customer agrees to abide by all existing Company rules and regulations as contained in the tariff.
4. Bills for water service will be rendered - Monthly, Bimonthly, or Quarterly - as stated in the rate schedule. Bills must be paid within 20 days of mailing bills. If payment is not made after five working days written notice, service may be discontinued.
5. When a customer wishes to terminate service on any premises where water is supplied by the Company, the Company may require (oral, written) notice within 15 days prior to the date the customer desires to terminate service.

Signature \_\_\_\_\_

Date \_\_\_\_\_

ISSUING OFFICER

**EXHIBIT "CKL-6"**  
**Page 30 of 152**

TITLE

ORIGINAL SHEET NO 21 0

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

APPLICATION FOR METER INSTALLATION

NO APPLICATION NEEDED FOR METER INSTALLATION AT THIS TIME

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ISSUING OFFICER

**EXHIBIT "CKL-6"**  
**Page 31 of 152**

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TITLE

ORIGINAL SHEET NO 22 0

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

COPY OF CUSTOMER'S BILL

NOT APPLICABLE AT THIS TIME

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ISSUING OFFICER

**EXHIBIT "CKL-6"**  
**Page 32 of 152**

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TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

INDEX OF SERVICE AVAILABILITY

Sheet Number

Rule Number

Acceptance of Facilities.....

Availability.....

Construction of Oversized Facilities.....

Customer Connection (Tap-in).....

Customer Installation (Customer Maintained Lines).

Cost Records and "As-Built" Plans.....

Design by Independent Engineers.....

Developer Agreements.....

Easements and Rights-of-Way.....

Extensions Outside Certificated Territory.....

General Information.....

Inspections.....

Obligations of Developer.....

Obligations of Utility.....

Off-Site Facilities.....

On-Site Facilities.....

Refundable Advances.....

Schedule of Fees and Charges.....

Go to Sheet No. 17.0

System Design and Construction.....

Table of Daily Flows.....

Transfer of Contributed Property - Bills of Sale..

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**EXHIBIT "CKL-6"**  
**Page 33 of 152**

TITLE



ORIGINAL SHEET NO 24 0

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

INDEX OF SERVICE AVAILABILITY

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Sheet Number

Schedule of Fees and Charges.....

Go to Sheet No. 17 0

Service Availability Policy.....

24.1

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ISSUING OFFICER

**EXHIBIT "CKL-6"**  
**Page 34 of 152**

---

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WATER TARIFF

SERVICE AVAILABILITY POLICY

The utility provides water service to Residential and General Service Water Customers.

The water treatment plant, wells and distribution system were installed and constructed by the utility. The utility has a plant capacity charge of \$141 per ERC for all customers and a main line extension fee of \$31.00 per ERC when water service (see Sheet No. 17.0).

A meter installation fee of \$195.00 for new customers of the system to offset the cost of the meter, meter box and installation costs. This fee must be paid by the customer before the meter can be installed (see Sheet No. 17.0).

The water reserve capacity fee is \$ 61.00 per ERC and is applicable for all customers (see Sheet No. 17).

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ISSUING OFFICER

**EXHIBIT "CKL-6"**  
**Page 35 of 152**

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TITLE

## SUMMARY OF PRESENT AND PROPOSED SERVICE AVAILABILITY CHARGES - WATER

EXHIBIT NO.

Company: Zellwood Station  
 Docket 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				
7				
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				
16				
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	
LAND	1,399,277
DEPRECIABLE ASSETS	7,831
ACCUMULATED DEPRECIATION TO DATE	1,391,446
ACCUMULATED DEPRECIATION AT DESIGN CAPACITY	241,276
NET PLANT AT DESIGN CAPACITY	1,391,446
	7,831
TRANSMISSION & DISTRIBUTION/COLLECTION LINES	
MINIMUM LEVEL OF C.I.A.C.	223,009
	15.94%
C.I.A.C. TO DATE	
ACCUMULATED AMORTIZATION OF C.I.A.C. TO DATE	250,000
NET C.I.A.C. TO DATE	12,513
LEVEL OF C.I.A.C. TO DATE	237,488
ACCUMULATED AMORTIZATION OF C.I.A.C. AT DESIGN CAPACITY	20.51%
	428,282
FUTURE CUSTOMERS (ERC) TO BE CONNECTED	
	189
COMPOSITE DEPRECIATION RATE	
COMPOSITE C.I.A.C. AMORTIZATION RATE	5.98%
	5.00%
NUMBER OF YEARS TO DESIGN CAPACITY	
	33.26
EXISTING SERVICE AVAILABILITY CHARGE PER ERC	
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	0.00
NET C.I.A.C. AT DESIGN CAPACITY	0.00%
	(178,282)
REQUESTED SERVICE AVAILABILITY CHARGE PER ERC	
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	0.00
NET C.I.A.C. AT DESIGN CAPACITY	0.00%
	(178,282)
MINIMUM SERVICE AVAILABILITY CHARGE PER ERC	
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	5,709.27
NET C.I.A.C. AT DESIGN CAPACITY	15.94%
	1,248
MAXIMUM SERVICE AVAILABILITY CHARGE PER ERC	
LEVEL OF C.I.A.C. AT DESIGN CAPACITY	5,856.36
NET C.I.A.C. AT DESIGN CAPACITY	75.00%
	5,873
C.I.A.C. COLLECTED AT CAPACITY AT EXISTING CHARGE	
TRANSMISSION & DISTRIBUTION/COLLECTION AT CAPACITY	250,000
LEVEL OF C.I.A.C./T & D OR COLL AT CAPACITY	223,009
	112.10%
C.I.A.C. COLLECTED AT CAPACITY AT REQUESTED CHARGE	
TRANSMISSION & DISTRIBUTION/COLLECTION AT CAPACITY	250,000
LEVEL OF C.I.A.C./T & D OR COLL AT CAPACITY	223,009
	112.10%

LAST UPDATE .....

EXHIBIT "CKL-6"  
Page 37 of 152

13-Jan-98

## TEST OF SERVICE AVAILABILITY CHARGES - WATER

EXHIBIT NO

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

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Test of Service Availability Charges	Plant Capacity	Main Extension	Meters	Service Installation	Total	Supporting Schedule
1 A	Gross Book Value	\$922,130	\$223,000	\$254,130	\$0	\$1,399,277	Sch 8
2 B	Land	\$7,831	\$0			\$7,831	Sch 8
3 C	Depreciable Assets	\$914,307	\$223,000	\$254,130	\$0	\$1,391,466	
4 D	Accumulated Depreciation to Date	\$176,032	\$38,537	\$12,707	\$0	\$241,276	Sch 9
5 E	Accumulated Depreciation of Design Capacity	\$914,307	\$223,000	\$12,707	\$0	\$1,391,466	
6 F	Net Plant at Design Capacity	\$7,831	\$0	\$241,423	\$0	\$7,831	
7							
8 G	Transmission & Distribution / Collection Lines		\$223,000			\$223,000	Sch 8
9 H	Minimum Level of CIAC		\$1			\$0	
10							
11 I	CIAC to Date	\$0	\$0	\$250,000	\$0	\$250,000	Sch 11
12 J	Accumulated Amortization of CIAC to Date	\$0	\$0	\$12,513	\$0	\$12,513	Sch 11
13 K	Acc. Amort. of CIAC at Design Capacity	\$0	\$0	\$12,513	\$0	\$12,513	
14							
15 L	Future Customers (ERC) to be Connected	\$109	\$109	\$0	\$0	\$109	Sch 13
16 M	Composite Depreciation Rate	\$0	\$0	\$0	\$0	\$0	Sch 10
17							
18							
19 O	Existing Service Availability Charge Per ERC	\$0	\$0	\$0	\$0	\$0	N/A
20 P	Level of CIAC at Design Capacity	0.00%	100.00%	N/A	N/A	3032.65%	
21							
22 Q	Requested Service Availability Charge Per ERC	\$141	\$31	\$195	\$195	\$560	
23 R	Level of CIAC at Design Capacity	1.12%	100.00%	N/A	N/A	3043.72%	
24							
25 S	Minimum Service Availability Charge Per ERC					(\$152,420)	
26 T	Level of CIAC at Design Capacity					15.96%	
27							
28 U	Maximum Service Availability Charge Per ERC					(\$152,174)	
29 V	Level of CIAC at Design Capacity					25.00%	
30							
31 W	No. of Customers at Capacity	1,305	1,305	1,111	1,111	1,305	Sch 11
32 X	Current No. of Customers	1,116	1,116	1,111	1,111	1,111	Sch 12
33 Y	Annual Growth	6	6	N/A	N/A	6	Sch 13
34 Z	Calculation of Z	100	230	N/A	N/A	107	
35 AA	Number of Years to Design Capacity	33	33	N/A	N/A	33	Sch 13

# **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 ☒ 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		Sch 8
4				
5	Less: Accumulated Depreciation	(\$164,318)		Sch 9
6				
7	Net Plant In Service	\$733,907		
8				
9	Used & Useful %	85.53%		Sch 13
10				
11	Net Plant - Used & Useful	\$627,717		
12				
13	1996 ERCs	1111		Sch 12
14				
15	Net Plant Per ERC	\$565.26		
16				
17	Less: Utility Investment	75.00% (\$423.94)		
18				
19	Proposed Plant Capacity Fee Per ERC	\$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 ☒ Projected ☐****FPSC****Schedule No. 5****Page 1 of 1****Preparer: Chuck Lewis**

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



# CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WATER

EXHIBIT NO.

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

FFY:  
 Schedule No. 6  
 Page 1 of 1  
 Preparer: Chuck Lewis

Line No.	Description	Per	Unit	5/8 x 3/4"	3/4"	1"	1 1/2"	2"	3" & +
<b>1 METER INSTALLATIONS:</b>									
1									
2	Direct Labor (2 Persons x 1.5 Hours)		1.00	90.00	90.00	90.00	90.00	90.00	At 1.00
3	Materials	a. Meter Box (Standard)	1.00	40.00	40.00	40.00	40.00	40.00	At 1.00
4		b. Meter	1.00	40.00	40.01	40.17	190.00	270.51	At 1.00
5		c. Couplings (Elbow)	2.00	20.00	20.00	20.00	20.00	20.00	At 1.00
6	A & G Overhead Rate (13.00%) *			13.00	13.13	19.36	37.42	50.26	At 1.00
7									
8	Total			193.00	193.93	227.43	360.42	440.78	At 1.00
9	Proposed			193.00	193.00	223.00	363.00	443.00	At 1.00
<b>14 DOUBLE SERVICE INSTALLATIONS:</b>									
14									
15	Direct Labor (2 persons x 4 hours)		5.00	120.48	120.48	120.48	120.48	120.48	At 1.00
16	Materials	a. Tapping Saddle 6"	1.00	22.36	22.36	22.36	22.36	22.36	At 1.00
17		b. Compression Plug	1.00	10.00	10.00	16.70	44.12	67.72	At 1.00
18		c. Poly Tubing (5' nominal)	30.00	3.70	3.70	9.00	18.30	33.30	At 1.00
19		d. Clack Stop / Comp. adapter	1.00	23.44	23.44	15.94	89.78	127.30	At 1.00
20		e. U-Bends (Double Service)	1.00	13.89	13.89	13.89	13.89	13.89	At 1.00
21	A & G Overhead Rate (14.70%)			9.60	9.60	13.29	26.23	37.27	At 1.00
22	Total			207.97	207.97	230.00	333.46	420.12	At 1.00
23	Proposed (Each)			203.00	203.00	230.00	333.00	420.00	At 1.00
<b>29 SINGLE SERVICE INSTALLATION:</b>									
29									
30	Direct Labor (2 persons x 4 hours)		5.00	120.48	120.48	120.48	120.48	120.48	At 1.00
31	Materials	a. Tapping Saddle 6"	1.00	22.36	22.36	22.36	22.36	22.36	At 1.00
32		b. Compression Plug	1.00	10.00	10.00	16.70	44.12	67.72	At 1.00
33		c. Poly Tubing (5' nominal)	30.00	3.70	3.70	9.00	18.30	33.30	At 1.00
34		d. Clack Stop / Comp. adapter	1.00	13.73	13.73	13.73	13.73	13.73	At 1.00
35	A & G Overhead Rate (13.00%)			7.69	8.29	10.17	16.39	22.66	At 1.00
36	Total			179.71	180.25	191.33	234.67	276.94	At 1.00
37	Proposed (Each)			180.00	180.00	190.00	235.00	275.00	At 1.00
38	Avg. for Single & Double Service:			\$193	\$193	\$210	\$285	\$340	

# **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 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: Zellwood Station  
 Docklet No.:  
 Test Year Ended: 12/31/96  
 Historical ☒ Projected ☐

FPSC  
 Schedule No. 7  
 Page 2 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%:	\$51,210 189
Cost/ERC: Multiply By Rate of Return:	\$ 30,441.81 7.95%	Annual Depn. Cost per ERC: \$	\$281.90
Annual Return Per ERC:	\$ 305.33	Annual Property Tax Expense: \$ Future ERC%:	\$0.00 189
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: Effective State Tax Rate:	0.00 0.00	Weighted Cost of Equity: Divided By Rate of Return:	0.00% 7.95%
Total Tax Rate:	0.00	% of Equity in Return:	0.00%
Effective Tax on Return: (Equity % Times Tax Rate)	0.00	Other Costs: Future ERC%:	\$ 189
Provision For Tax: (Tax on Return(1-Total Tax Rate))	0.00	Cost per ERC:	\$ 20.00

## CALCULATION OF T&D RESERVE CAPACITY

Cost of Qualifying Assets: Divided By Future ERC:	\$ 1158,605 189	Annual Depreciation Expense: \$ Future ERC%:	\$3,101.00 189
Cost/ERC: Multiply By Rate of Return:	\$ 539.97 7.95%	Annual Depn. Cost per ERC: \$	\$16.42

Annual Return Per ERC:	\$ 566.76		
Annual Reduction in Return: (Annual Depreciation Expense per ERC Times Rate of Return)	\$ 11.31		

Federal Tax Rate: Effective State Tax Rate:	0.00% 0.00%	Weighted Cost of Equity: Divided By Rate of Return:	0.00 0.08
Total Tax Rate:	0.00%	% of Equity in Return:	0.00
Effective Tax on Return: (Equity % Times Tax Rate)	0.00%	Other Costs: Future ERC%:	\$ 188.82
Provision For Tax: (Tax on Return(1-Total Tax Rate))	0.00%	Cost per ERC: \$	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

<b>CALCULATION OF RESERVE CAPACITY FEES</b>	<b>PLANT</b>	<b>T&amp;D</b>
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: Edwood Station  
 Docket No.:  
 Test Year Ended: 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 Plant Balance	(3) Plant Capacity	(4) Main Extension	(5) Service & Meters	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Org.	\$39,836	\$39,836				
3	302.1 Furnish.	\$5,533	\$5,533				
4	339.1 Other Pl.	\$0	\$0				
5	SOURCE OF SUPPLY & PUMP. PL.						
6	303.2 Land & Ld Pl.	\$7,831	\$7,831				
7	304.2 Street & In.	\$0	\$0				
8	305.2 Cnl. Res.	\$0	\$0				
9	306.2 Lake, River & In.	\$0	\$0				
10	307.2 Wells & Spr.	\$124,529	\$124,529				
11	308.2 Infl. Chll.	\$38,446	\$38,446				
12	309.2 Supply Main	\$0	\$0				
13	310.2 Pwr Gen. Eq.	\$0	\$0				
14	311.2 Pump. Eq.	\$457,415	\$457,415				
15	339.2 Other Pl.	\$0	\$0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Pl.	\$0	\$0				
18	304.3 Street & Improv.	\$726	\$726				
19	320.3 Trans. Eq.	\$3,477	\$3,477				
20	339.3 Other Pl.	\$432	\$432				
21	TRANS. & DIST. PLANT						
22	303.4 Land & Pl.	\$0	\$0				
23	304.4 Street & Imp.	\$0	\$0				
24	330.4 Distr. Res.	\$73,047	\$73,047				
25	331.4 T & D Main	\$149,962	\$149,962				
26	333.4 Services	\$0	\$0				
27	334.4 Meters & Inst.	\$254,130	\$254,130				
28	335.4 Hydrants	\$0	\$0				
29	339.4 Other Plant & Main	\$0	\$0				
30	GENERAL PLANT						
31	303.5 Land & Pl.	\$0	\$0				
32	304.5 Street & Imp.	\$1,493	\$1,493				
33	300.5 Perm. & Fix.	\$005	\$005				
34	341.5 Pump. Eq.	\$1,250	\$1,250				
35	342.5 Storage Equip.	\$0	\$0				
36	343.5 Tools, Shop Eq.	\$18,076	\$18,076				
37	344.5 Lab. Equip.	\$0	\$0				
38	345.5 Power Op. Eq.	\$0	\$0				
39	346.5 Com. Eq.	\$0	\$0				
40	347.5 Miscellaneous Equipment	\$2,000	\$2,000				
41	348.5 Other Tangible Plant	\$0	\$0				
42							
43							
44	Subtotal	\$1,399,277	\$899,221	\$723,009	\$254,130	\$0	
45							
46	Future Cost / CWP	\$0	\$0	\$0	\$0	\$0	
47							
48	Total	\$1,399,277	\$899,221	\$723,009	\$254,130	\$0	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Company: Zellwood Station  
 Budget No.:  
 Test Year End: 12/31/96  
 Material ☒ Projected ☐

FP3M  
 Schedule No. 9  
 Page 1 of 1  
 Prepared: (unch) Lewis

Line No.	(1) Account No. and Name	(2) 1996 Ending Acc. Bal.	(3) Plant Capacity	(4) Make Estimate	(5) Motors	(6) Service Installation	(7) Supporting Schedules
1	INTANGIBLE PLANT						
2	301.1 Og.	\$18,818	\$18,818				
3	302.1 Pouch.	\$4,998	\$4,998				
4	330.1 Other Pl.	\$0	\$0				
5	SOURCE OF SUPPLY & PUMP. PL.						
6	303.2 Land & Ld Rt.	\$0	\$0				
7	304.2 Street & Im.	\$0	\$0				
8	305.2 Col. Res.	\$0	\$0				
9	306.2 Lake, River & In.	\$0	\$0				
10	307.2 Wells & Spr.	\$13,648	\$13,648				
11	308.2 Infl. Coll.	\$13,884	\$13,884				
12	309.2 Supply Means	\$0	\$0				
13	310.2 Pow. Gen. Eq.	\$0	\$0				
14	311.2 Pump. Eq.	\$103,900	\$103,900				
15	330.2 Other Pl.	\$0	\$0				
16	WATER TREATMENT PLANT						
17	303.3 Land & Rts	\$0	\$0				
18	304.3 Street & Improv.	\$35	\$35				
19	320.3 Treat. Eq.	\$550	\$550				
20	330.3 Other Pl.	\$65	\$65				
21	TRANS. & DIST. PLANT						
22	303.4 Land & Rt.	\$0		\$0			
23	304.4 Street & Imp.	\$0		\$0			
24	330.4 Distr. Res.	\$24,609		\$24,609			
25	331.4 T & D Means	\$33,808		\$33,808			
26	333.4 Services	\$0			\$0	\$0	
27	334.4 Motors & Inst.	\$12,707			\$12,707		
28	335.4 Hydraulics	\$0		\$0			
29	339.4 Other Plant & Misc.	\$0		\$0			
30	GENERAL PLANT						
31	303.5 Land & Rts.	\$0					
32	304.5 Street & Imp.	\$191					
33	340.5 Pave. & Fin.	\$364					
34	341.5 Transp. Eq.	\$408					
35	342.5 Storage Equip.	\$0					
36	343.5 Tools, Shop Eq.	\$4,082					
37	344.5 Lab. Equip.	\$0					
38	345.5 Power Op. Eq.	\$0					
39	346.5 Comm. Eq.	\$0					
40	347.5 Miscellaneous Equipment	\$0					
41	348.5 Other Tugable Plant	\$629					
42							
43							
44	Total	\$241,276	\$104,318	\$58,537	\$12,707	\$0	

# SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WATER

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

FFSC  
 Schedule No. 10  
 Page 1 of 1  
 Preparer: Chuck Lewis

(1) Line No. Account No. and Name	(2) 1996 Depreciation Expense	(3) Plant Capacity	(4) Main Balance	(5) Meters	(6) Service Installations	(7) Supporting Schedules
1 INTANGIBLE PLANT						
2 301.1 Org.	\$1,991	\$1,991				MPN B 11
3 302.1 Franch.	\$1,107	\$1,107				
4 330.1 Other Pl.		\$0				
5 SOURCE OF SUPPLY & PUMP. PL.						
6 303.1 Land & Ld. R.	\$0	\$0				
7 304.1 Struct. & Im.		\$0				
8 305.1 Cnl. Res.		\$0				
9 306.1 Ldr. Rm. & In.		\$0				
10 307.1 Walls & Sps.	\$13,835	\$13,835				
11 308.1 Infl. Cnt.	\$961	\$961				
12 309.1 Supply Main		\$0				
13 310.1 Pwr. Gen. Eq.		\$0				
14 311.1 Pump. Eq.	\$32,871	\$32,871				
15 330.2 Other Pl.	\$0	\$0				
16 WATER TREATMENT PLANT						
17 303.1 Land & R.	\$0	\$0				
18 304.1 Struct. & Improv.	\$36	\$36				
19 330.1 Trunk. Eq.	\$386	\$386				
20 330.3 Other Pl.	\$43	\$43				
21 TRANS. & DIST. PLANT						
22 303.4 Land & R.	\$0		\$0			
23 304.4 Struct. & Imp.			\$0			
24 330.4 Distr. Res.	\$8,116		\$8,116			
25 331.4 T & D Main	\$7,498		\$7,498			
26 333.4 Services				\$0	\$0	
27 334.4 Meters & Inst.	\$12,707			\$12,707		
28 335.4 Hydrants			\$0			
29 339.4 Other Plant & Misc.			\$0			
30 GENERAL PLANT						
31 303.5 Land & R.	\$0					
32 304.5 Struct. & Imp.	\$42					
33 305.5 Pwr. & Fin.	\$81					
34 341.5 Transp. Eq.	\$250					
35 342.5 Storage Equip.						
36 343.5 Tools, Shop Eq.	\$904					
37 344.5 Lab. Equip.						
38 345.5 Power Cpl. Eq.						
39 346.5 Comm. Eq.						
40 347.5 Miscellaneous Equipment						
41 348.5 Other Tangible Plant	\$139					
42						
43						
44 Total Depreciable Expense	<u>\$82,267</u>	<u>\$13,230</u>	<u>\$13,614</u>	<u>\$12,707</u>	<u>\$0</u>	
45						
46 1996 Average Depreciable Plant	<u>\$1,391,446</u>	<u>\$899,394</u>	<u>*****</u>	<u>\$254,139</u>	<u>\$0</u>	
47.00						
48.00 Composite Depreciation Rate	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	



SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WATER

Company: Zellwood Station  
 Docket No.:  
 Test Year Ended: 12/31/96  
 Historical ☒ 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	\$0.00	\$0.00	
2				
3	Line / Main Extension Charges	\$0.00	\$0.00	MFR A-12, Col 2
4				
5	Meter Installation Charges	\$250,000.00	\$12,513.00	MFR A-14, Col 3
6				
7	Contributed Lines	\$0.00	\$0.00	
8				
9	Contributed Property	\$0.00	\$0.00	
10				
11	Service Installation Charges	\$0.00	\$0.00	
12				
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  
 Doctst No.  
 Test Year Ended: 12/31/96  
 Historical [X] Projected []

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

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

# CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WATER

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

FPSC  
 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	1,111	Sch 21
4	Margin Reserve Factor	100.51%	
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	Distribution Mains:		
20			
21	1996 ERCs	1,111	Sch 21
22	Margin Reserve Factor	100.51%	
23			
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 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

1

Not Applicable

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

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

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  
Docket 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

**EXHIBIT Z-2**

**Wastewater Tariff**

WASTEWATER TARIFF  
ZELLWOOD STATION UTILITY

FLORIDA PUBLIC SERVICE COMMISSION

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ISSUING OFFICER

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TITLE

EXHIBIT T

WASTEWATER TARIFF

ZELLWOOD STATION UTILITY

2126 Spillman Drive  
Zellwood, Florida 32798-9799

PH - 407-886-0000

FILED WITH

FLORIDA PUBLIC SERVICE COMMISSION

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ISSUING OFFICER

**EXHIBIT "CKL-6"**  
**Page 82 of 152**

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TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITYWASTEWATER TARIFF

## Table of Contents

	Sheet Number
Communities Served Listing .....	3.0
Description of Territory Served .....	3.1
Index of	
Rates and Charges Schedules .....	12.0 - 13.0
Rules and Regulations .....	6.0 - 10.1
Service Availability Policy .....	23.0 - 24.1
Standard Forms .....	18.0
Technical Terms and Abbreviations .....	5.0 - 5.1
Territory Served .....	3.0 - 3.1

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ISSUING OFFICER

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TITLE

ORIGINAL SHEET NO 30

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

TERRITORY SERVED

CERTIFICATE NUMBER - N/A - TO BE OBTAINED

COUNTY -

COMMISSION ORDER(s) APPROVING TERRITORY SERVED -

Order Number

Date Issued

Docket Number

Filing Type

(Continued to Sheet No. 3.1)

\_\_\_\_\_  
ISSUING OFFICER

\_\_\_\_\_  
TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

(Continued from Sheet No. 3.0)

DESCRIPTION OF TERRITORY SERVED

Zellwood Station is a large mobile home park community encompassing over 800 acres in northwest Orange County, Florida. The property is located in sections 25 and 26, Township 20 South, Range 27 East in Northwest Orange County, Florida. The property is bounded by Zellwood-Rock Springs Road to the north, Yothers Road to the south, undeveloped property to the east, citrus groves and residential property to the west, and U.S. Highway 441 to the southwest. The entrance to the community is from the southeast via Highway 441.

Parcel 1

Begin at a point on the West line of Section 25, Township 20, Range 27 East, Orange County, Florida, said point being 30.00 feet South of the corner of said Section 25; thence run North 85° 44' 53" East, along the South line of the North 30.00 feet of the West half of said Section 25, 2645.959 feet to a point on the North-South quarter section line, said point being 30.00 feet South of the North quarter corner of said Section 25, thence run North 87° 35' 27" East, along the South line of the North 30.00 feet of the East half of said Section 25, 1349.217 feet to a point on the East line of the West three quarters of said Section 25; thence run South 02° 46' 51" East, along the East line of the West three-quarters of said Section 25, 5283.769 feet to a point 30.00 feet North of the South line of said Section 25; thence run South 86° 50' 37" West along the North line of the South 30.00 feet of said Section 25, 1322.303 feet to a point on the North-South quarter section line of said Section 25, said point being 30.00 feet North of the South quarter corner of said Section 25; thence run South 86° 50' 37" West along the North line of the South 30.00 feet of said Section 25, 2229.402 feet to a point 430.0 feet East of the West line of said Section 25; thence North 02° 58' 42" West, parallel to the West line of said Section 25, 95.00 feet; thence run South 86° 50' 37" West, parallel to the South line of said Section 25, 430.00 feet to a point on the West line of said Section 25; thence run South 02° 58' 42" East, along the West line of said Section 25, 95.00 feet to a point 30.00 North of the Southwest corner of said Section 25; thence run South 87° 09' 16" West, along the North line of the South 30.00 feet of Section 26, Township 20, South, Range 27 East, 2629.027 feet to a point on the North-South quarter section line of said Section 26, said point being 30.00 feet North of the South Quarter corner of said Section 26; thence run South 86° 45' 34" West, along the North line of the South 30.00 feet of said Section 26, 16.523 feet to a point of intersection with the northerly right of way of State Road 441, said point being on a curve concave southwesterly and having a radius of 5859.65 feet and tangent bearing at said point of North 42° 14' 25" West thence run northwesterly, along said curve and northerly right of way, 588.174 feet through a central angle of 05° 45' 04" to the point of tangency of said curve; thence run North 47° 59' 29" West, continuing along said northerly right of way, 850.808 feet of intersection with the East line of the West 330.00 feet of the East half of the Southwest quarter of said Section 26, thence run North 03° 22' 34" West along said East line of the West 330.00 feet, 371.027 feet to a point 93.00 feet North of the North line of the Southeast quarter of said Section 26; thence run North 87° 07' 09" East, parallel to the North line of said Southeast quarter of the Southwest quarter 1003.524 feet to a point of intersection with the North-South quarter section line of said Section 26, thence run North 03° 27' 28" West, along the North-South quarter section line of said Section 26, 3300.103 feet to a point 699.00 feet South of the North quarter corner of said Section 26, thence run North 89° 49' 16" East, parallel to the North line of the East half of said Section 26, 788.00 feet, thence run North 03° 27' 28" West parallel to the North-South quarter section line of said Section 26, 699.00 feet to a point 30.00 feet South of the North line of the East half of said Section 26, thence run North 89° 49' 16" East, along the

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TITLE



NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTE WATER TARIFF

DESCRIPTION OF TERRITORY SERVED

(Continued from Sheet No. 3.1)

South line of the North 30.00 feet of the East half of said Section 26, 1894.646 feet to the Point of Beginning.

Parcel 2

A parcel of land lying in the Northwest quarter of the Northeast quarter of Section 35, Township 20 South, Range East, Orange County, Florida, said parcel being more particularly described as follows: From the Northeast quarter of Section 35, Township 20 South, Range 27 East, thence run North 87° 09' 16" East, along the North line of the Northeast quarter of said Section 35, 7.536 feet to a point on the northerly right of way of State Road No. 441, said point being on a curve concave southwesterly and having a radius of 5859.65 feet; and a tangent bearing at said point of South 41° 51' 47" East, thence run southeasterly, along said curve and northerly right of way line, 38.510 feet through a central angle of 00° 22' 36" to a point being on the southerly right of way line of Yother Road and having a tangent bearing of South 41° 29' 12" East, said point also being the Point of beginning, thence run North 97° 09' 16" East, along said southerly right of way line of Yother Road, 160,332 feet to an intersection with the northerly right of way line of Merrimac Drive, thence run South 48° 51' 14" West, along northerly right of way line of Merrimac Drive, 126,076 feet to a point, said being on the northerly right of way line of said State Road No. 441 and on a curve with a tangent bearing at said point North 40° 30' 54" West, thence run northwesterly, along said curve and northerly right of way line of said State Road No. 441, 99,373 feet through a central angle of 00° 58' 18" to the Point of Beginning.

Parcel 3

From the Northwest corner of the Northeast 1/4 of Section 35, Township 20 South, Range 27 East, Orange County, Florida, run North 87° 09' 16" East along the north line of said Northeast 1/4 of Section 35 a distance of 760.52 feet for the Point of beginning; thence continue North 87° 09' 16" East along said North line 348.97 feet to a point on a curve concave southeasterly and having a radius of 585.60 feet; said point being on the northwesterly right of way line of Yothers Road, as recorded in O.R. Book 2658, Page 1318, of the Public Records of Orange County, Florida, thence from a tangent bearing of South 55° 53' 46" West, run southwesterly along the arc of said curve and said northwesterly right of way 43.28 feet through a central angle of 04° 14' 05" to a point of compound curvature of a curve concave southeasterly and having a radius of 526.37 feet; thence run southerly along the arc of said curve 115.87 feet through a central angle of 12° 36' 45"; thence leaving said northwesterly right of way run North 50° 57' 04" West 37.04 feet to a point on a curve concave northerly and having a radius of 243.00 feet; thence from a tangent bearing of South 81° 04' 38" West run westerly along the arc of said curve 220.63 feet through a central angle of 52° 01' 15" to a Point of Beginning.

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

COMMUNITIES SERVED LISTING

County Name	Development Name	Rate Schedule(s) Available	Sheet No.
Orange	Zellwood Station County Club	Residential	13.0
	Zellwood Station County Club	General Service	12.0

\_\_\_\_\_  
ISSUING OFFICER\_\_\_\_\_  
TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

TECHNICAL TERMS AND ABBREVIATIONS

- 1.0 "BFC" - "BFC" is the abbreviation for "Base Facility Charge" which is the minimum amount the utility may charge to the Company's customers and is separate from the amount billed for water consumption on the utility's bills to its customers.
- 2.0 "CERTIFICATE" - A document issued by the Commission authorizing the Company to provide wastewater service in a specific territory.
- 3.0 "COMMISSION" - "Commission" refers to the Florida Public Service Commission.
- 4.0 "COMMUNITIES SERVED" - The group of customers who receive wastewater service from the Company and who's service location is within a specific area or locality that is uniquely separate from another.
- 5.0 "COMPANY" - Zellwood Station Utility
- 6.0 "CUSTOMER" - Any person, firm or corporation who has entered into an agreement to receive wastewater service from the Company and who is liable for the payment of that wastewater service.
- 7.0 "CUSTOMER'S INSTALLATION" - All pipes, shut-offs, valves, fixtures and appliances or apparatus of every kind and nature which are located on the customer's side of the "Point of Delivery" and used in connection with or forming a part of the installation necessary for rendering wastewater service to the customer's premises regardless of whether such installation is owned by the customer or used by the consumer under lease or other agreement.
- 8.0 "MAIN" - A pipe, conduit, or facility used for conveying wastewater service through individual services or through other mains.
- 9.0 "POINT OF DELIVERY" - For wastewater systems, "point of delivery" shall mean the outlet connection of the meter for metered service or the point at which the company's piping, fittings and valves connect with the customer's piping, fittings and valves for non-metered service.
- 10.0 "RATE" - Amount which the utility may charge for wastewater service which is applied to the customer's actual consumption.
- 11.0 "RATE SCHEDULE" - The rate(s) or charge(s) for a particular classification of service plus the several provisions necessary for billing, including all special terms and conditions under which service shall be furnished at such rate or charge.

\_\_\_\_\_  
ISSUING OFFICER

\_\_\_\_\_  
TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

(Continued from Sheet No. 5.0)

- 12.0 **"SERVICE"** - Service, as mentioned in this tariff and in agreement with customers, shall be construed to include, in addition to all wastewater service required by the customer the readiness and ability on the part of the Company to furnish wastewater service to the customer. Service shall conform to the standards set forth in Section 367.111 of the Florida Statutes.
- 13.0 **"SERVICE LINES"** - The pipe between the Company's mains and the point of delivery and shall include all of the pipe, fittings and valves necessary to make the connection to the customer's premises excluding the meter.
- 14.0 **"TERRITORY"** - The geographical area described by metes and bounds with township, range and section in a certificate, which may be within or without the boundaries of an incorporated municipality and, may include areas in more than one county.

\_\_\_\_\_  
ISSUING OFFICER

\_\_\_\_\_  
TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

INDEX OF RULES AND REGULATIONS

	<u>Sheet Number:</u>	<u>Rule Number:</u>
Access to Premises .....	9.0	13.0
Adjustment of Bills .....	10.0	23.0
Applications.....	7.0	3.0
Applications by Agents .....	7.0	4.0
Change of Customer's Installation .....	8.0	10.0
Continuity of Service .....	8.0	8.0
Customer Billing.....	9.0	15.0
Delinquent Bills .....	9.0	16.0
Evidence of Consumption.....	10.0	22.0
Extensions .....	8.0	6.0
Filing of Contracts .....	10.0	26.0
General Information .....	7.0	1.0
Inspection of Customer's Installation .....	8.0	11.0
Limitation of Use .....	7.0	7.0
Payment of Water and Wastewater Service Bills Concurrently .....	9.0	17.0
Policy Dispute .....	7.0	2.0
Protection of Company's Property .....	12.0	12.0
Refusal or Discontinuance of Service.....	7.0	5.0
(Continued to Sheet No. 6.1)		

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

(Continued from Sheet No. 6.0)

	<u>Sheet Number:</u>	<u>Rule Number:</u>
Right of Way or Easements .....	9.0	14.0
Termination of Service .....	10.0	18.0
Type and Maintenance .....	8.0	9.0
Unauthorized Connections - Wastewater .....	9.0	20.0

\_\_\_\_\_  
ISSUING OFFICER

\_\_\_\_\_  
TITLE



NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

RULES AND REGULATIONS

- 1.0 GENERAL INFORMATION - These Rules and Regulations are a part of the rate schedules and applications and contracts of the Company and, in the absence of specific written agreement to the contrary, apply without modifications or change to each and every customer to whom the Company renders water service. The Company shall provide water service as defined herein to all customers requiring or receiving such service within its certificated territory pursuant to Chapter 25-30, Florida Administrative Code and Chapter 367, Florida Statutes as amended from time to time.
- 2.0 POLICY DISPUTE - Any dispute between the Company and the customer or prospective customer regarding the meaning or application of any provision of this tariff shall upon written request by either party be resolved by the Florida Public Service Commission.
- 3.0 APPLICATION - In accordance with Rule 25-30.310, Florida Administrative Code, a signed application is required prior to the initiation of service.
- 4.0 APPLICATIONS BY AGENTS - Applications for water service requested by firms, partnerships, associations, corporations, and others shall be rendered only by duly authorized parties or agents.
- 5.0 REFUSAL OR DISCONTINUANCE OF SERVICE - The Company may refuse or discontinue water service rendered under application made by any member or agent of a household, organization, or business in accordance with Rule 25-30.320, Florida Administrative Code.
- 6.0 EXTENSIONS - Extensions will be made to the Company's facilities in compliance with Commission Rules and Orders and the Company's tariff.
- 7.0 LIMITATION OF USE - Water service purchased from the Company shall be used by the customer only for the purposes specified in the application for water service and the customer shall not sell or otherwise dispose of such water service supplied by the company. In no case shall a customer, except with the written consent of the company, extend his lines across a street, alley, lane, court, property line, avenue, or other way in order to furnish water service to the adjacent property through one meter even though such adjacent property may be owned by him. In case of such unauthorized extension, sale, or disposition of service, the customer's water service will be subject to discontinuance until such unauthorized extension, remetering, sale or disposition of service is discontinued and full payment is made to the Company for water service rendered by the Company (calculated on proper classification and rate schedules) and until reimbursement in full is made to the Company for all extra expenses incurred for clerical work, testing, and inspections.

ISSUING OFFICER

TITLE



NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

(Continued from Sheet No. 7.0)

- 8.0 **CONTINUITY OF SERVICE** - In accordance with Rule 25-30.250, Florida Administrative Code, the company will at all times use reasonable diligence to provide continuous wastewater service and, having used reasonable diligence, shall not be liable to the customer for failure or interruption of continuous wastewater service. If at any time the Company shall interrupt or discontinue its service, all customers affected by said interruption or discontinuance shall be given not less than 24 hours written notice.
- 9.0 **TYPE AND MAINTENANCE** - In accordance with Rule 25-30.545, Florida Administrative Code, the customer's pipes, apparatus and equipment shall be selected, installed, used and maintained in accordance with standard practice and shall conform with the Rules and Regulations of the Company and shall comply with all Laws and Governmental Regulations applicable to same. The Company shall not be responsible for the maintenance and operation of the customer's pipes and facilities. The customer expressly agrees not to utilize any appliance or device which is not properly constructed, controlled and protected or which may adversely affect the wastewater service; the Company reserves the right to discontinue or withhold wastewater service to such apparatus or device.
- 10.0 **CHANGE OF CUSTOMER'S INSTALLATION** - No changes or increases in the customer's installation, which will materially affect the proper operation of the pipes, mains, or stations of the Company, shall be made without written consent of the Company. The customer shall be liable for any change resulting from a violation of this Rule.
- 11.0 **INSPECTION OF CUSTOMER'S INSTALLATION** - All customer's wastewater service installations or changes shall be inspected upon completion by a competent authority to ensure that the customer's piping, equipment, and devices have been installed in accordance with accepted standard practice and local Laws and Governmental Regulations. Where Municipal or other Governmental inspection is required by local Rules and Ordinances, the Company cannot render wastewater service until such inspection has been made and a formal notice of approval from the inspecting authority has been received by the Company. Notwithstanding the above, the Company reserves the right to inspect the customer's installation prior to rendering wastewater service, and from time to time thereafter, but assumes no responsibility whatsoever for any portion thereof.

\_\_\_\_\_  
ISSUING OFFICER

\_\_\_\_\_  
TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

## WASTEWATER TARIFF

(Continued from Sheet No. 8.0)

- 12.0 PROTECTION OF COMPANY'S PROPERTY - The customer shall exercise reasonable diligence to protect the Company's property. If the customer is found to have tampered with any utility property or refuses to correct any problems reported by the utility, service may be discontinued in accordance with Rule 25-30.320, Florida Administrative Code. In the event of any loss or damage to property of the Company caused by or arising out of carelessness, neglect, or misuse by the customer, the cost of making good such loss or repairing such damage shall be paid by the customer.
- 13.0 ACCESS TO PREMISES - In accordance with Rule 25-30.320(2)(f), Florida Administrative Code, the company shall provide the duly authorized agents of the Company access at all reasonable hours to its property. If reasonable access is not provided, service may be discontinued pursuant to the above rule.
- 14.0 RIGHT OF WAY OR EASEMENTS - The customer shall grant or cause to be granted to the Company, and without cost to the Company, all rights, easements, permits, and privileges which are necessary for the rendering of wastewater service.
- 15.0 CUSTOMER BILLING - Bills for wastewater service will be rendered - Monthly, Bimonthly, or Quarterly - as stated in the rate schedule. In accordance with Rule 25-30.335, Florida Administrative Code, the utility may not consider a customer delinquent in paying his or her bill until the twenty-first day after the utility has mailed or presented the bill for payment. A municipal or county franchise tax levied upon a water or wastewater public utility shall not be incorporated into the rate for water or wastewater service but shall be shown as a separate item on the utility's bills to its customers in such Municipality or County. If a utility utilizes the base facility and usage charge rate structure and does not have a Commission authorized vacation rate, the utility shall bill the customer the base facility charge regardless of whether there is any usage.
- 16.0 DELINQUENT BILLS - When it has been determined that a customer is delinquent in paying any bill, wastewater service may be discontinued after the Company has mailed or presented a written notice to the customer in accordance with Rule 25-30.320, Florida Administrative Code.
- 17.0 PAYMENT OF WATER AND WASTEWATER SERVICE BILLS CONCURRENTLY - In accordance with Rule 25-30.320(2)(g), Florida Administrative Code, when both water and wastewater service are provided by the Company, payment of any wastewater service bill rendered by the Company to a customer shall not be accepted by the Company without the simultaneous or concurrent payment of any water service bill rendered by the Company.

NAME OF COMPANY

ZELLWOOD STATION UTILITY

## WASTEWATER TARIFF

\_\_\_\_\_  
ISSUING OFFICER\_\_\_\_\_  
TITLE

(Continued from Sheet No. 9.0)

- 18.0 **TERMINATION OF SERVICE** - When a customer wishes to terminate service on any premises where wastewater service is supplied by the Company with wastewater service, the Company may require reasonable notice to the Company in accordance with Rule 25-30.325, Florida Administrative Code.
- 19.0 **UNAUTHORIZED CONNECTIONS - WASTEWATER** - Any unauthorized connections to the customer's wastewater service shall be subject to immediate discontinuance without notice, in accordance with Rule 25-30.320, Florida Administrative Code.
- 20.0 **ADJUSTMENT OF BILLS** - When a customer has been undercharged as a result of incorrect application of the rate schedule, incorrect reading of the meter, incorrect connection of the meter, or other similar reasons, the amount may be billed to the customer as the case may be pursuant to Rules 25-30.340 and 25-30.350, Florida Administrative Code.
- 21.0 **FILING OF CONTRACTS** - Whenever a Developer Agreement or Contract, Guaranteed Revenue Contract, or Special Contract or Agreement is entered into by the Company for the sale of its product or services in a manner not specifically covered by its Rules and Regulations or approved Rate Schedules, a copy of such contracts or agreements shall be filed with the Commission prior to its execution in accordance with Rule 25-9.034 and Rule 25-30.550, Florida Administrative Code. If such contracts or agreements are approved by the Commission, a conformed copy shall be placed on file with the Commission within 30 days of execution.
- 22.0 **EVIDENCE OF CONSUMPTION** - The initiation or continuation or resumption of water service to the customer's premises shall constitute the initiation or continuation or resumption of wastewater service to the customer's premises regardless of occupancy.

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ISSUING OFFICER

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TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

INDEX OF RATES AND CHARGES SCHEDULES

	<u>Sheet Number</u>
Customer Deposits .....	14.0
General Service, GS .....	12.0
Miscellaneous Service Charges .....	15.0
Residential Service, RS .....	13.0
Service Availability Fees and Charges .....	16.0

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ISSUING OFFICER

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TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

GENERAL SERVICERATE SCHEDULE GSAVAILABILITY -

Available throughout the area served by the Company.

APPLICABILITY -

For wastewater service to all customers for which no other schedule applies.

LIMITATIONS -

Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD -RATESMeter SizeFlat Rate

5/8" x 3/4"

\$ 20.43

Full 3/4"

30.65

1"

51.06

1 1/2"

102.15

2"

163.44

3"

326.88

4"

510.75

6"

1,021.50

8"

1,634.40

10"

2,349.45

MINIMUM CHARGE -

The applicable Flat Rate Charge

TERMS OF PAYMENT -

Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

EFFECTIVE DATE -TYPE OF FILING - Original

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION WATER UTILITY

WASTEWATER TARIFF

RESIDENTIAL SERVICERATE SCHEDULE RSAVAILABILITY -

Available throughout the area served by the Company.

APPLICABILITY -

For wastewater service for all purposes in private residences and individually metered apartment units.

LIMITATIONS -

Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD -

Monthly

RATESMeter SizeFlat Rate

5/8" x 3/4"

\$ 20.43

Full 3/4"

30.65

1"

51.08

1 1/2"

102.15

2"

163.44

3"

326.88

4"

510.75

6"

1,021.50

8"

1,634.40

10"

2,349.45

MINIMUM CHARGE - The applicable Flat Rate ChargeTERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a customer is delinquent in paying the bill for wastewater service, service may then be discontinued.EFFECTIVE DATE -TYPE OF FILING - Original\_\_\_\_\_  
ISSUING OFFICER\_\_\_\_\_  
TITLE



NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

SCHEDULE OF CUSTOMER DEPOSITS

**ESTABLISHMENT OF CREDIT** - Before rendering wastewater service, the Company may require an applicant for service to satisfactorily establish credit, but such establishment of credit shall not relieve the customer from complying with the Company's rules for prompt payment. Credit will be deemed so established if the customer complies with the requirements of Rule 25-30.311, Florida Administrative Code.

**AMOUNT OF DEPOSIT** - The amount of initial deposit shall be the following according to meter size:

	<u>Residential</u>	<u>General Service</u>
5/8" x 3/4"	(1)	
1"		
1 1/2"		
Over 2"		

Footnote: (1) Zellwood Station Utility waives its right to collect deposits at this time.

**ADDITIONAL DEPOSIT** - Under Rule 25-30.311(7), Florida Administrative Code, the Company may require a new deposit, where previously waived or returned, or an additional deposit in order to secure payment of current bills provided.

**INTEREST ON DEPOSIT** - The Company shall pay interest on customer deposits pursuant to Rule 25-30.311(4) and (4a). The Company will pay or credit accrued interest to the customers account during the month of \_\_\_\_\_ each year.

**REFUND OF DEPOSIT** - After a residential customer has established a satisfactory payment record and has had continuous service for a period of 23 months, the Company shall refund the customer's deposit provided the customer has met the requirements of Rule 25-30.311(5), Florida Administrative Code. The Company may hold the deposit of a non-residential customer after a continuous service period of 23 months and shall pay interest on the non-residential customer's deposit pursuant to Rule 25-30.311(4) and (5), Florida Administrative Code.

Nothing in this rule shall prohibit the Company from refunding a customer's deposit in less than 23 months.

**EFFECTIVE DATE** -

**TYPE OF FILING** - Original

\_\_\_\_\_  
ISSUING OFFICER

\_\_\_\_\_  
TITLE



NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

MISCELLANEOUS SERVICE CHARGES

The Company may charge the following miscellaneous service charges in accordance with the terms state herein. If both water and wastewater services are provided, only a single charge is appropriate unless circumstances beyond the control of the Company requires multiple actions.

INITIAL CONNECTION - This charge would be levied for service initiation at a location where service did not exist previously.

NORMAL RECONNECTION - This charge would be levied for transfer of service to a new customer account at a previously served location or reconnection of service subsequent to a customer requested disconnection.

VIOLATION RECONNECTION - This charge would be levied prior to reconnection of an existing customer after disconnection of service for cause according to Rule 25-30.320(2), Florida Administrative Code, including a delinquency in bill payment.

PREMISES VISIT CHARGE (IN LIEU OF DISCONNECTION) - This charge would be levied when a service representative visits a premises for the purpose of discontinuing service for nonpayment of a due and collectible bill and does not discontinue service because the customer pays the service representative or otherwise makes satisfactory arrangements to pay the bill.

Schedule of Miscellaneous Service Charges

Initial Connection Fee	\$ 15.00
Normal Reconnection Fee	\$ 20.00
Violation Reconnection Fee	\$ 20.00
Premises Visit Fee (in lieu of disconnection)	\$ 15.00

EFFECTIVE DATETYPE OF FILING - Original\_\_\_\_\_  
ISSUING OFFICER\_\_\_\_\_  
TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

## WASTEWATER TARIFF

SERVICE AVAILABILITY SCHEDULE OF FEES AND CHARGES

REFER TO SERVICE AVAIL. POLICY

DESCRIPTION

AMOUNT

SHEET NO./RULE NO.

Guaranteed Revenue Charge

With Prepayment of Service Availability Charges:

Residential-per ERC/month ( )GPD.....

N/A

All others-per gallon/month.....

N/A

Without Prepayment of Service Availability Charges:

Residential-per ERC/month ( )GPD.....

N/A

All others-per gallon/month.....

N/A

Inspection Fee .....

Actual Cost [1]

Main Extension ChargeResidential-per ERC (350 GPD).....

\$ 145.00

22.0

All others-per gallon .....

or

Residential-per lot ( )foot frontage).....

N/A

All others-per front foot .....

N/A

Plan Review Charge .....

Actual Cost [1]

Plant Capacity ChargeResidential-per ERC (250 GPD).....

\$125.00

22.0

All others-per gallon .....

N/A

System Capacity ChargeResidential-per ERC (250 GPD).....

\$ 95.00

22.0

All others-per gallon .....

N/A

[1] Actual Cost is equal to the total cost incurred for services rendered by a customer.

EFFECTIVE DATE -TYPE OF FILING - Original

ISSUING OFFICER

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

INDEX OF STANDARD FORMS

Sheet No.

APPLICATION FOR WASTEWATER SERVICE ..... 19.0

COPY OF CUSTOMER'S BILL ..... 20.0

CUSTOMER'S GUARANTEE DEPOSIT RECEIPT 18.0

\_\_\_\_\_  
ISSUING OFFICER

\_\_\_\_\_  
TITLE

ORIGINAL SHEET NO. 18.0

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

CUSTOMER'S GUARANTEE DEPOSIT RECEIPT

NOT APPLIED FOR

\_\_\_\_\_  
ISSUING OFFICER

\_\_\_\_\_  
TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

## WASTEWATER TARIFF

APPLICATION FOR WATER SERVICE

Name \_\_\_\_\_

Telephone Number \_\_\_\_\_

Billing Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_

Zip \_\_\_\_\_

Service Address \_\_\_\_\_

City \_\_\_\_\_

State \_\_\_\_\_

Zip \_\_\_\_\_

Date service should begin \_\_\_\_\_

Service requested: Water \_\_\_\_\_ Wastewater \_\_\_\_\_ Both X

By signing this agreement, the customer agrees to the following:

1. The Company shall not be responsible for the maintenance and operation of the customer's pipes and facilities. The customer agrees not to utilize any appliance or device which is not properly constructed, controlled and protected or which may adversely affect the wastewater service; the Company reserves the right to discontinue or withhold wastewater service to such apparatus or device.
2. The Company may refuse or discontinue wastewater service rendered under application made by any member or agent of a household, organization, or business for any of the reasons contained in Rule 25-30.320, Florida Administrative Code. Any unauthorized connections to the customer's wastewater service shall be subject to immediate discontinuance without notice, in accordance with Rule 25-30.320, Florida Administrative Code.
3. The customer agrees to abide by all existing Company rules and regulations as contained in the tariff.
4. Bills for wastewater service will be rendered - Monthly, Bimonthly, or Quarterly - as stated in the rate schedule. Bills must be paid within 20 days of mailing bills. If payment is not made after five working days written notice, service may be discontinued.
5. When a customer wishes to terminate service on any premises where wastewater is supplied by the Company, the Company may require (oral, written) notice within 15 days prior to the date the customer desires to terminate service.

Signature \_\_\_\_\_

Date \_\_\_\_\_

ISSUING OFFICER \_\_\_\_\_

TITLE \_\_\_\_\_

ORIGINAL SHEET NO. 20.0

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

COPY OF CUSTOMER'S BILL

NOT APPLICABLE AT THIS TIME

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ISSUING OFFICER

---

TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

INDEX OF SERVICE AVAILABILITY

	Sheet Number	Rule Number
Acceptance of Facilities.....		
Availability.....		
Construction of Oversized Facilities.....		
Customer Connection (Tap-in).....		
Customer Installation (Customer Maintained Lines).		
Cost Records and "As-Built" Plans.....		
Design by Independent Engineers.....		
Developer Agreements.....		
Easements and Rights-of-Way.....		
Extensions Outside Certificated Territory.....		
General Information.....		
Inspections.....		
Obligations of Developer.....		
Obligations of Utility.....		
Off-Site Facilities.....		
On-Site Facilities.....		
Refundable Advances.....		
Schedule of Fees and Charges.....		Go to Sheet No. 16.0
System Design and Construction.....		
Transfer of Contributed Property - Bills of Sale..		

ISSUING OFFICER

TITLE



ORIGINAL SHEET NO. 21.1

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

INDEX OF SERVICE AVAILABILITY

Sheet Number

Schedule of Fees and Charges.....  
Service Availability Policy.. ..

Go to Sheet No. 16.0  
22.0

\_\_\_\_\_  
ISSUING OFFICER

\_\_\_\_\_  
TITLE

NAME OF COMPANY

ZELLWOOD STATION UTILITY

WASTEWATER TARIFF

SERVICE AVAILABILITY POLICY

The utility provides wastewater service to Residential and General Service Water Customers.

The wastewater treatment plant and the collection system were installed and constructed by the utility. The utility has a plant capacity charge of \$125.00 per ERC for all customers and the main line extension fee is \$145.00 for all customers cost when wastewater service is requested (see Sheet No. 16.0).

The wastewater reserve capacity fee is \$ 95.00 per ERC and is applicable for all customers (see Sheet No. 16).

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ISSUING OFFICER

---

TITLE

# 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	\$0.00	\$125	Sch. 4
4				
5	Per Gallon - Residential	\$0.0000	\$0.0000	Sch. 4
6				
7				
8				
9				
10	(2) Main Extension Charges:			
11				
12	Per ERC - All Customers	\$0.00	\$145	Sch. 6
13				
14	Per Gallon - Residential	0.00	\$0.00	
15				
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  
 Locket 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	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 .....

EXHIBIT "CKL-6"  
 Page 110 of 152

13-Jan-98

## TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

EXHIBIT NO.

Company: Effluent Station  
 District No.:  
 Test Year Ends: 12/31/95  
 Illustrated [X] Project: 1

FFSC  
 Schedule No. 3  
 Page 1 of 1  
 Prepared: Check Leads

Line No.	(1) Test of Service Availability Charge	(2) Plant Capacity (1)	(3) Main Extension	(4) Total	(5) Supporting Schedule
1	A Gross Book Value	\$828,990	\$915,344	\$1,734,274	Sch. 8
2	B Land	\$11,484	\$0	\$11,484	Sch. 8
3	C Depreciable Assets	\$809,446	\$915,344	\$1,734,790	
4	D Accumulated Depreciation to Date	\$146,646	\$146,367	\$293,013	Sch. 9
5	E Accumulated Depreciation at Design Capacity	\$809,446	\$915,344	\$1,734,790	
6	F Net Plant at Design Capacity	\$11,484	\$0	\$11,484	
7					
8	G Transmission & Distribution / Collection Lines		\$915,344	\$915,344	Sch. 8
9	H Minimum Level of CIAC		100.00%	32.72%	
10					
11	I CIAC to Date	\$0	\$0	\$0	Sch. 11
12	J Accumulated Amortization of CIAC to Date	\$0	\$0	\$0	Sch. 11
13					
14	K Am. Amort. of CIAC at Design Capacity	\$0	\$0	\$0	
15	L Future Customers (ERC) to be Connected	189	189	189	Sch. 13
16	M Composite Depreciation Rate	3.37%	4.98%	3.16%	Sch. 10
17					
18	O Existing Service Availability Charge Per ERC	\$0.00	\$0.00	\$0.00	Sch. 14
19	P Level of CIAC at Design Capacity	0.00%	100.00%	0.00%	
20					
21	Q Requested Service Availability Charge Per ERC	\$134.53	\$144.89	\$289.41	
22	R Level of CIAC at Design Capacity	22.04%	100.00%	63.07%	
23			0.00		
24	S Minimum Service Availability Charge Per ERC			\$225.19	
25	T Level of CIAC at Design Capacity			32.72%	
26					
27	U Minimum Service Availability Charge Per ERC			\$326.37	
28	V Level of CIAC at Design Capacity			75.00%	
29					
30	W No. of Customers at Capacity	1,305	1,305	1,305	Sch. 13
31	X Current No. of Customers	1,116	1,116	1,116	Sch. 13
32	Y Annual Growth	6	6	6	Sch. 13
33	Z Calculated of Z	148	157	142	
34	AA Number of Years to Design Capacity	33.26	33.26	33.26	Sch. 13
35	Footnote (3) Plant Capacity includes General Plant assets and depreciation				

**CALCULATIONS OF PROPOSED PLANT CAPACITY CHARGES - WASTEWATER**

- Based on Used & Useful Historical Plant -

Company: Zellwood Station  
 Doc#nt 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)	\$786,444		Sch. 8
4				
5	Less: Accumulated Depreciation	(\$139,724)		Sch. 9
6				
7	Net Plant In Service	\$646,720		
8				
9	Used & Useful %	85.53%		Sch. 13
10				
11	Net Plant - Used & Useful	\$553,145		
12				
13	1996 ERCs	\$1,111		Sch. 12
14				
15	Net Plant Per ERC	\$498		
16				
17	Less: Utility Investment	75.00% (\$374)		
18				
19	Proposed Plant Capacity Fee Per ERC	\$125	Sch. 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 ☒ 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	\$915,344	Sch. 8
4			
5	Less: Accumulated Depreciation - Mains	<u>(\$148,387)</u>	Sch. 9
6			
7	Net Plant In Service - Mains	\$766,957	
8			
9	Used & Useful %	<u>83.9%</u>	MFR's
10			
11	Net Plant - Used & Useful	\$643,582	
12			
13	1996 ERCs	<u>1,111</u>	Sch. 12
14			
15	Net Plant Per ERC - Mains	\$580	
16			
17	Less: Utility Investment	75.00% <u>(\$435)</u>	
18			
19	Proposed Main Extension Fee Per ERC	<u>\$145</u>	



**CALCULATIONS OF WATER SERVICE & METER INSTALLATION FEES - WASTEWATER**

**EXHIBIT NO.**

Company: Redwood Station  
 Budget No.:  
 Test Year Budget: 12/01/06  
 Estimated [X] Projected [ ]

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

Line No.	Description	Per	Unit	60 x 3/4"	3/4"	1"	1 1/2"	2"	3" & >
1	METER INSTALLATION:								
2									
3									
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 Ended: 12/31/96  
 Historical ☒ Projected ☐

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

Line No.	INPUT DATA	PLANT	T&D
1	Net Plant - Non 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 ☒ Projected ☐

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

## CALCULATION OF PLANT RESERVE CAPACITY

Cost of Qualifying Assets	\$ 650,770.60	Annual Depreciation Expense:	\$ 41,093.00
Divided By Future ERC:	100.00	Future ERC's:	100.00
Cost/ERC:	\$ 6,507.71	Annual Depr. Cost per ERC:	\$ 410.93
Multiply By Rate of Return:	0.00		
Annual Return Per ERC:	\$ 173.91	Annual Property Tax Expense:	\$ 500.00
Annual Reduction in Return:	\$ 17.73	Future ERC's:	100.00
(Annual Depreciation Expense		Annual Prop. Tax per ERC:	\$ 2.65
per ERC Times Rate of Return)			
Federal Tax Rate:	0.00	Weighted Cost of Equity:	0.00
Effective State Tax Rate:	0.00	Divided by Rate of Return:	0.00
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:	100.00
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	\$ 739,599.33	Annual Depreciation Expense:	\$ 45,025.00
Divided By Future ERC:	100.00	Future ERC's:	100.00
Cost/ERC:	\$ 7,395.99	Annual Depr. Cost per ERC:	\$ 450.25
Multiply By Rate of Return:	0.00		
Annual Return Per ERC:	\$ 311.30		
Annual Reduction in Return:	\$ 18.96		
(Annual Depreciation Expense			
per ERC Times Rate of Return)			
Federal Tax Rate:	0.00	Weighted Cost of Equity:	0.00
Effective State Tax Rate:	0.00	Divided by Rate of Return:	0.00
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:	100.00
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 ☒ Projected ☐

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

<b>CALCULATION OF RESERVE CAPACITY FEES</b>	<b>PLANT</b>	<b>T&amp;D</b>
Unfunded Other Costs:	\$ 50.00	\$ 50.00
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: Zolwood Station  
 Deduct No.:  
 Test Year Ended: 12/31/96  
 Historical [X] Projected [ ]

FPSC  
 Schedule No. 8  
 Page 1 of 1  
 Prepared: Check Lines

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1996 Ending Balance	Plant Capacity	Main Estimate	Services & Motors	Service Installation	Supporting Schedule
1							
2	351.1 Organization	87,748	87,748				MFR A-3
3	352.1 Franchise	88,113	8,113				
4	389.1 Other Plant & Misc.	0	0				
5	COLLECTION PLANT	0					
6	353.3 Land	111,484		11,484			
7	354.3 Structures & Improvements	68,748		6,748			
8	363.3 Collection Service - P	887,615		887,615			
9	361.3 Collection Service - O	28,300		28,300			
10	362.3 Special Collecting	0		0			
11	363.3 Services to Customers	0		0			
12	364.3 Flow Measuring Devices	0		0			
13	365.3 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	378.3 Raising Walls	0	0				
19	371.3 Pumping Equipment	12,610	2,610				
20	389.3 Other Plant & Misc.	90	90				
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	0	0				
23	354.4 Structures & Improvements	9180	180				
24	389.4 Treatment & Disposal	687,678	687,678				
25	381.4 Plant Service	0	0				
26	382.4 Outfall Sewer Lines	0	0				
27	389.4 Other Plant & Misc.	0	0				
28	GENERAL PLANT						
29	353.3 Land & Land Rights	0					
30	354.5 Structures & Improvements	12,480					
31	389.5 Office Furniture & Equipment	11,101					
32	389.51 Computer Equipment	0					
33	381.5 Transportation Equipment	11,200					
34	382.5 Storage Equipment	0					
35	383.5 Tools, Shop & Garage	13,883					
36	384.5 Laboratory Equipment	0					
37	385.5 Power Operated Equipment	0					
38	386.5 Communications Equipment	0					
39	387.5 Miscellaneous Equipment	0					
40	388.5 Other Tugable Plant	128,888					
41							
42							
43							
44	Subtotal	1,726,274	786,644	915,344	0	0	
45							
46	Future Cost / CWSP	0	0	0	0	0	
47							
48	Total	1,726,274	786,644	915,344	0	0	

SCHEDULE OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Company: Zedwood Station  
 Docket No.:  
 Test Year Ended: 12/31/96  
 Historical ☒ Projected ☐

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account No. and Name	1996 Ending Amt. Dep.	Plant Capacity	Main Extension	Motors	Service Installation	Supporting Schedule
1	INTANGIBLE PLANT						
2	331.1 Organization	22,987	22,987				MFR A-9
3	332.1 Franchise	4,376	4,376				
4	389.1 Other Plant & Misc.	0	0				
5	COLLECTION PLANT	0					
6	333.1 Land	0		0			
7	354.2 Structures & Improvements	541		541			
8	368.2 Collection System - P	147,108		147,108			
9	361.2 Collection System - G	738		738			
10	362.2 Special Collecting	0		0			
11	363.2 Services to Customers	0		0			
12	364.2 Flow Measuring Devices	0		0			
13	365.2 Flow Measuring Installation	0		0			
14	389.2 Other Plant & Misc.	0		0			
15	SYSTEM PUMPING PLANT						
16	333.2 Land & Land Rights	0					
17	354.3 Structures & Improvements	0	0				
18	378.2 Raising Wells	0	0				
19	371.2 Pumping Equipment	33	33				
20	389.3 Other Plant & Misc.	0	0				
21	TREATMENT AND DISPOSAL PLANT						
22	333.4 Land & Land Rights	0	0				
23	354.4 Structures & Improvements	2	2				
24	368.4 Treatment & Disposal	118,313	118,313				
25	361.4 Plant System	0	0				
26	362.4 Outfall Sewer Lines	0	0				
27	389.4 Other Plant & Misc.	10	10		10	0	
28	GENERAL PLANT						
29	333.5 Land & Land Rights	0					
30	354.5 Structures & Improvements	244					
31	398.2 Office Furniture & Equipment	464					
32	398.21 Computer Equipment	0					
33	391.2 Transportation Equipment	448					
34	392.2 Store Equipment	0					
35	393.2 Tools, Shop & Garage	802					
36	394.2 Laboratory Equipment	0					
37	395.2 Power Operated Equipment	0					
38	396.2 Communications Equipment	0					
39	397.2 Miscellaneous Equipment	0					
40	398.2 Other Tangible Plant	1,288					
41		6.00					
42							
43							
44	Total	225,272	130,721	148,387	10	0	

**SCHEDULE OF DEPRECIATION EXPENSE BY PRIMARY ACCOUNT - WASTEWATER**

Company: **Edmond Station**  
 Deduct No.:  
 Test Year Ended: **12/31/96**  
 Historical ( ☒ ) Projected ( ☐ )

FFBC  
 Schedule No. **10**  
 Page **1** of **1**  
 Prepared: **Clark 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	55,853	5,853				
3	352.1 Franchise	51,423	1,423				MFR B-13
4	399.1 Other Plant & Misc.		0				
5	COLLECTION PLANT						
6	353.3 Land	00		0			
7	354.3 Structures & Improvements	5169		169			
8	369.3 Collection Service - P	543,381		43,381			
9	361.3 Collection Service - O	51,475		1,475			
10	362.3 Special Collecting			0			
11	363.3 Service to Customers			0			
12	364.3 Flow Measuring Device			0			
13	365.3 Flow Measuring Installation			0			
14	369.3 Other Plant & Misc.			0			
15	SYSTEM PUMPING PLANT						
16	353.3 Land & Land Rights	00					
17	354.3 Structures & Improvements		0				
18	376.3 Pumping Wells		0				
19	371.3 Pumping Equipment	5210	210				
20	369.3 Other Plant & Misc.		0				
21	TREATMENT AND DISPOSAL PLANT						
22	353.4 Land & Land Rights	00	0				
23	354.4 Structures & Improvements	55	5				
24	369.4 Treatment & Disposal	534,304	34,304				
25	361.4 Plant Service		0				
26	362.4 Outfall Sewer Lines		0				
27	369.4 Other Plant & Misc.	510	10				
28	GENERAL PLANT						
29	353.5 Land & Land Rights	00					
30	354.5 Structures & Improvements	505					
31	369.5 Office Furniture & Equipment	5110					
32	369.5.1 Computer Equipment						
33	361.5 Transportation Equipment	5250					
34	362.5 Steam Equipment						
35	363.5 Tools, Bicy & Garage	5304					
36	364.5 Laboratory Equipment						
37	365.5 Power Operated Equipment						
38	366.5 Communications Equipment						
39	367.5 Miscellaneous Equipment						
40	368.5 Other Tugable Plant	51,325					
41							
42							
43							
44	Total Depreciation Expense	89,677	42,885	41,925	0	0	
45	1996 Average Depreciable Plant	1,724,729	786,444	255,582	0	0	
46							
47	Composite Depreciation Rate	5.19%	5.45%	1.58%	0.00%	0.00%	



**SCHEDULE OF CIAC AND CIAC ACCUMULATED AMORTIZATION BY CLASS - WASTEWATER**

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

FPSC  
 Schedule No. 11  
 Page 1 of 1  
 Prepared: 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	Lines / Mains Extension Charges	0	0	MFR A-14, Col 3
4				
5	Water 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: Edgewood Station  
 Docket No.:  
 Test Year Ending: 12/31/96  
 Historical ☒ Projected ☐

FPSC  
 Schedule No. 13  
 Page 1 of 1  
 Prepared:

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

**CALCULATIONS OF ERCs AT DESIGN CAPACITY AND FUTURE ERCs- WASTEWATER**

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

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

Line No.	(1) Wastewater Treatment Plant / Collection Main	(2) Amount	(3) Supporting Schedule
1	<b>Wastewater Treatment Plant</b>		
2			
3	1996 ERCs	1,111	Sch. 12
4	Margin Reserve Factor	1.003	
5			
6	Current ERCs Plus Margin Reserve	1,116	
7			
8	Used & Useful Percentage	83.53%	
9			
10	Plant Capacity in ERCs	1,303	
11			
12	Future ERCs	189	
13			
14	Projected Average Annual Growth in ERCs	6	
15			
16	Number of Years to Design Capacity	33.36	
17			
18			
19	<b>Collection Main</b>		
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	MPR P-5
27			
28	Add: Lots Under Construction	0	
29			
30	Total Permitted No. of Lots/ERCs @ 12/31/96	1,303	
31			
32			
33	Future ERCs	189	
34			
35	Projected Average Annual Growth in ERCs	6	
36			
37	Number of Years to Design Capacity	33.36	

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  
Prepared: 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 ☒ Projected ☐

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

(1)

Line  
No.

Description

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

EXHIBIT "CKL-6"  
Page 126 of 152

# SCHEDULE OF PROPOSED PLANT EXPANSION

Company: Zellwood Station  
Declar. No.:  
Test Year Ended: 12/31/96  
Historical ☒ Projected ☐

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

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(1)

Line No.	Description
1	NONE

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**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
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	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  
Docket 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 ☒ Projected ☐

EXHIBIT NO.

PSC  
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	\$0.00	\$125	Sch 4
4				
5	Per Gallon - Residential	\$0.0000	\$0.0000	Sch 4
6				
7				
8				
9				
10	(2) Main Extension Charges:			
11				
12	Per ERC - All Customers	\$0.00	\$145	Sch 6
13				
14	Per Gallon - Residential	0.00	\$0.00	
15				
16				
17				
18				
19				
20	(3) Reserve Capacity Charges:			
21				
22	Per ERC	N/A	\$95	Sch 7, Pg 3 of 3

EXHIBIT "CKL-6"  
Page 131 of 152

# 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	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 .....

EXHIBIT "CKL-6"  
Page 132 of 152

13-Jan-98

## TEST OF SERVICE AVAILABILITY CHARGES - WASTEWATER

EXHIBIT NO.

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

FPSC  
 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	\$820,930	\$915,344	\$1,736,274	Sch 8
2	B Land	\$11,484	\$0	\$11,484	Sch 8
3	C Depreciable Assets	\$809,446	\$915,344	\$1,724,790	
4	D Accumulated Depreciation to Date	\$146,446	\$146,367	\$292,813	Sch 9
5	E Accumulated Depreciation at Design Capacity	\$809,446	\$915,344	\$1,724,790	
6	F Net Plant at Design Capacity	\$11,484	\$0	\$11,484	
7					
8	G Transmission & Distribution / Collection Lines		\$915,344	\$915,344	Sch 8
9	H Minimum Level of CIAC		100.00%	52.72%	
10					
11	I CIAC to Date	\$0	\$0	\$0	Sch 11
12	J Accumulated Amortization of CIAC to Date	\$0	\$0	\$0	Sch 11
13					
14	K Acc. Amort. of CIAC at Design Capacity	\$0	\$0	\$0	
15	L Future Customers (ERC) to be Connected	189	189	189	Sch 13
16	M Composite Depreciation Rate	5.35%	4.90%	5.16%	Sch 10
17					
18	O Existing Service Availability Charge Per ERC	\$0.00	\$0.00	\$0.00	Sch 14
19	P Level of CIAC at Design Capacity	0.00%	100.00%	0.00%	
20					
21	Q Requested Service Availability Charge Per ERC	\$124.53	\$144.89	\$269.41	
22	R Level of CIAC at Design Capacity	22.04%	100.00%	63.07%	
23			0.00		
24	S Minimum Service Availability Charge Per ERC			\$225.19	
25	T Level of CIAC at Design Capacity			52.72%	
26					
27	U Minimum Service Availability Charge Per ERC			\$320.37	
28	V Level of CIAC at Design Capacity			75.00%	
29					
30	W No. of Customers at Capacity	1,305	1,305	1,305	Sch 13
31	X Current No. of Customers	1,116	1,116	1,116	Sch 13
32	Y Annual Growth	6	6	6	Sch 13
33	Z Calculation of Z	168	157	162	
34	AA Number of Years to Design Capacity	33.26	33.26	33.26	Sch 13
35					
36					
37	Footnote: (1) Plant Capacity includes General Plant assets and depreciation				

EXHIBIT "CKL-6"  
 Page 133 of 152

# **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)	\$786,444		Sch 8
4				
5	Less: Accumulated Depreciation	(\$139,724)		Sch 9
6				
7	Net Plant In Service	\$646,720		
8				
9	Used & Useful %	85.53%		Sch 11
10				
11	Net Plant - Used & Useful	\$553,145		
12				
13	1996 ERCs	\$1,111		Sch 12
14				
15	Net Plant Per ERC	\$498		
16				
17	Less: Utility Investment	75.00% (\$374)		
18				
19	Proposed Plant Capacity Fee Per ERC	\$125	Schs 1, 3	

EXHIBIT "CKL-6"  
Page 134 of 152



# **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 ☒ 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	\$915,344	Sch 8
4			
5	Less: Accumulated Depreciation - Mains	<u>(\$148,387)</u>	Sch 9
6			
7	Net Plant In Service - Mains	\$766,957	
8			
9	Used & Useful %	<u>83.9%</u>	MFR's
10			
11	Net Plant - Used & Useful	\$643,582	
12			
13	1996 ERCs	<u>1,111</u>	Sch 12
14			
15	Net Plant Per ERC - Mains	\$580	
16			
17	Less: Utility Investment	75.00% <u>(\$435)</u>	
18			
19	Proposed Main Extension Fee Per ERC	<u><u>\$145</u></u>	