State of Florida

Blanca S. Bayó, Director
Division of Records and Reporting
(850) 413-6770

Public Service Commission

DATE: September 5, 1997

TO: Parties of Record

FROM: Blanca S. Bayó, Director BSB
Division of Records and Reporting

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

This is to inform you that the Commission has reported the following communication in the above-referenced docket.

- Letter from Michael B. Twomey dated August 29, 1997.

The letter, a copy of which is attached, is being made a part of the record in these proceedings. Pursuant to Section 350.042, F.S. any party who desires to respond to an ex parte communication may do so. The response must be received by the Commission within 10 days after receiving notice that the ex parte communication has been placed on the record. Please mail your response to the Division of Records and Reporting, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0870.

ACK
AFA
APP
CAF
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BSB/cp

Attachment

cc: Rob Vandiver/w/letter

STATE OF FLORIDA

Public Service Commission

M E M O R A N D U M

September 3, 1997

TO : RECORDS AND REPORTING

FROM: CATHERINE BEDELL, ASSISTANT TO COMMISSIONER KIESLING CB

RE : EX PARTE COMMUNICATION DATED AUGUST 29, 1997, FROM MICHAEL B. TWOMEY

The attached letter from Michael B. Twomey dated August 29, 1997, was received by this office. This is an ex parte communication.

Pursuant to the Commission on Ethics Opinion 91-31, issued July 24, 1991, the attached correspondence is an ex parte communication; however it was not circulated to Commissioner Kiesling. It is necessary to place this memorandum and attachment on the record of the above-referenced proceeding pursuant to Section 350.042, Florida Statutes. Please give notice of this communication to all parties to the docket and inform them that they have 10 days from receipt of the notice to file a response.

CB:bf
attachment

State of Florida

Public Service Commission

-M-E-M-O-R-A-N-D-U-M

DATE: September 4, 1997

TO: Blanca Bayo, Director, Division of Records and Reporting

FROM: William Berg, Assistant to Commissioner Deason WBB

RE: Intercepted Communications From an Interested Party Received in Docket No: 950495-WS

This office has received the attached correspondence from Mr. Michael B. Twomey, Attorney for Sugarmill Woods. The correspondence has not been viewed or considered in any way by Commissioner Deason. Under the terms of the advisory opinion from the Commission on Ethics (issued July 24, 1991 as COE 91-31-JULY 19, 1991), the following letter does not constitute an ex parte communication by virtue of the fact that it was not shown to the Commissioner. Because it is not deemed to be an ex parte communication, it does not require dissemination to parties pursuant to the provisions of Section 350.042, Florida Statutes. However; in such cases Commissioner Deason has requested that a copy of the correspondence and this memo be, as a matter of routine, placed in the correspondence side of the file in this docket.

WBB/mm

Ex parte - not circulated to Comm. Kiesling

MICHAEL B. TWOMEY

ATTORNEY AT LAW
POST OFFICE BOX 5256
TALLAHASSEE, FLORIDA 32314-5256
Tel. (850) 421-9530 Fax. (850) 421-8543
e-mail: miketwomey@prodigy.net

August 29, 1997

Julia L. Johnson, Chairman
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

Re: Docket No. 950495-WS; Suggestion of Error; Investigation of Palm Valley Acquisition and Jurisdiction

Dear Chairman Johnson:

I am writing on behalf of my several clients in the above-cited docket to request the Commission do the following: (1) Consider confessing error to the First District Court of Appeal on the imposition of the "capband" rate structure; and (2) Direct its Inspector General to investigate the circumstances under which SSU bought the dilapidated Palm Valley water system, completely rebuilt that system at great cost, and then arranged for the Commission to take jurisdiction away from St. John County so that the excessive costs of that system could be spread to SSU's non-St. John County customers through "uniform rates", or "capband rates."[1]

In preparing our appellate brief in this case I was struck by its similarity to the earlier situation where the First District Court of Appeal reversed the Commission's order approving a "uniform rate structure" for SSU in Docket No. 920199, but only after the Commission had entered a separate final order reaffirming the propriety of uniform rates in Docket No. 930880. Because the Commission had not made the prerequisite finding of facilities and land being "functionally related", so as to comprise a "single system", as later required by the Court in Citrus County v. Southern States Utilities, 656 So. 2d 1307 (Fla. 1st DCA), review denied mem., 663 So. 2d 631 (Fla. 1995), the Commission confessed error to the Court on the appeal of Docket No. 930880 and the Court noted the same in its opinion. This docket is very similar because the

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[1] This request is not in the form of a motion because the Commission has lost jurisdiction over this docket to the First District Court of Appeal during the pendency of the appeal of the final order. Given your current lack of jurisdiction over the subject matter, I do not think that this communication can be considered an "ex parte communication." However, in an abundance of caution, I am copying all parties to this docket with this letter and its attachments.

Commission's final order[2] approving capband rate subsidies has been fatally wounded by two subsequent First District Court of Appeal opinions involving the same utility, but in separate dockets.

In this docket, the Commission took great care to meet the functionally related and single system requirements stated in Citrus County. You then built on the Docket No. 930880 final order by finding a "wagon wheel" type functional relatedness and then went further by finding that SSU's "service" "transverses" county boundaries, which was consistent with your County Jurisdictional final order . The Commission, then, adopted the capband rate structure because it promoted "affordable" rates and because this rate structure took the "largest step toward uniform rates." In choosing capband rates, which no witness specifically supported, the Commission could not know that the Court would shortly state in Hernando County v. Florida PSC, 21 FLW D2625, 1996 Fla.1DCA 18098

> Because we conclude that the PSC misinterpreted the plain and unambiguous meaning of the terms "service" and "transverses" as used in the statute, and erred in concluding that the evidence presented was sufficient to establish that SSU's facilities form a "system," we reverse.

Upon closer examination, it is clear that the Commission's carefully crafted findings in support of "capband" rates, and the ultimate goal of "uniform" rates, and the record evidence support for the same, do not meet the test of the subsequent First District opinions and, in fact, never can meet those requirements.

More specifically, in its Capband Final Order, issued October 30, 1996, the Commission found that all SSU's facilities and land were "administratively, operationally and managerially interrelated" and "that these functionally related facilities and land constitute a single system pursuant to Section 367.021(11), Florida Statutes. Capband Final Order at 213. The Commission went on at page 218 of the Capband Final Order to conclude that its finding of single system, functional relatedness among the SSU systems allowed a uniform rate structure to be lawfully implemented. However, in its subsequent Sugarmill Woods opinion, first filed December 12, 1996, and then later refiled February 4, 1997, the First District addressed this issue noting that its Citrus County opinion required that the functionally related systems "be integrated in the operational aspects of utility service delivery, not merely administratively or fiscally interconnected" in order to lawfully support statewide uniform rates.[3] Noting that the Commission had specifically refused to consider its legal authority to set statewide uniform rates

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[2] PSC Order No. PSC-96-1320-FOF-WS, Issued October 30, 1996, hereafter referred to as the "Capband Final Order."

[3] Sugarmill Woods Civic Association, Inc. v. Southern States Utilities, 22 FLW D373, 1997 Fla.1DCA 1800.

in Docket No. 930880, the Court reversed the final order setting uniform statewide rates.

The First District's companion opinion in Hernando County sheds more light on the heavy legal inadequacies facing the capband rate structure. Specifically, the Court said,

> The PSC erred in finding that SSU's existing facilities form a system, as that term was defined in Beard and refined in Citrus County, without making any findings that specific facilities are operationally integrated with one another in utility service delivery.

The Court rejected the examples of central organization, such as computer links, centralized computer links, planning, human resources, accounting and the like, cited by the Commission as a factual basis for finding operational integration in "utility service delivery." On the definition of "utility service delivery", the Court cited with approval Commissioner Deason's dissent stating that "service" logically meant "the physical delivery of water and/or wastewater."

Unfortunately, the Commission's support for "capband" rates rests entirely on its finding that SSU's facilities are a functionally related, single system providing utility services. This finding, in turn, is based entirely on the fiscal/managerial evidence that SSU's operations are not unlike a "wagon wheel." Critically, however, the Commission did not find, nor could it find based on the facts, that "the systems were operationally integrated, or functionally related, in ... utility service delivery [rather] than fiscal management. As noted at page 225 of the Capband Final Order, the capband rate structure resulted from the Commission's desire to make a large move toward uniform rates while reducing the "unacceptable level of subsidy among the facilities under the cap" inherent in modified stand-alone rates. Simply stated, the Commission approved capband rates because they more closely approximated "uniform rates" than any other alternative with the exception of strictly uniform rates.

In light of the Court's recent opinions, the Commission should recognize and concede that the capband rate structure and the unalterable facts of SSU's physical organization cannot possibly meet the First District's "functionally related" and "utility service delivery" tests. You should face the inevitability of the reversal of the capband rate structure, confess error to the Court, and eliminate as rapidly as possible the payment of unlawful rate subsidies, the resolution of which still confounds the Commission in Docket No. 920199.

The continued payment of illegal, forced rate subsidies is a problem that can only get worse with time. Furthermore, not only are the rate subsidies illegal, they demonstrably do not contribute to greater rate "affordability", which, in any event, is a factor not contemplated by the statutes. At their worse, the capband rates, as demonstrated by the Palm Valley situation, create what I refer to as the "Reverse Robin Hood" effect.

While the Commission went to some lengths to mask the true extent of subsidies inherent in capband rates, illustrations can still be had from the final order. For example, as shown on page

1153 of the Capband Final Order, which I have attached, the water bill for Palm Valley's some 212 customers has been capped at $52 for 10,000 gallons of consumption. The real, cost-related rate, as reflected by "stand-alone" rates is $132.09, which means that each Palm Valley customer receives an $80.09 a month subsidy ($132.09-52.00=$80.09) based on 10,000 gallons of consumption. Your capband rate structure allows Palm Valley customers to pay only 39 percent of the costs of providing them with water service. As I suggested at your August 5, 1997 Agenda Conference, not all the Palm Valley customers of SSU are in obvious need of subsidized water rates. The attached photo of the beautiful home beyond the impressive gate is but one of many large estate homes served by SSU's Palm Valley water system. At $80.09 per month, these customers receive a total annual subsidy per customer of $961, which, times 212 customers, equals an annual Palm Valley subsidy of $203,732!

There is no free lunch in utility regulation. The $203,732 subsidy to Palm Valley and millions of dollars in other capband subsidies must be forcefully (and now illegally) taken from other SSU customers around the state. The money to subsidize Palm Valley residents and others, comes, in part, from the customers served by SSU's Spring Gardens system in Citrus County. As also reflected on page 1153 of the Capband Final Order, Spring Gardens' customers are forced to pay 109 percent of the costs of providing them with water service, with the result that they pay $22.69 for 10,000 gallons when they should only pay $20.81. The resulting subsidy is $1.88 a month, or $22.56 per year, per customer in excessive rates. They also pay a subsidy on their wastewater service as well. Lest anyone be tempted to observe that $1.88 a month from Spring Gardens customers is a small price to pay so that Palm Valley customers can be subsidized to the tune of $961 a year, I would say: (1) such observers should pay it out of their own pockets if they are so concerned about "affordability" for Palm Valley, because (2) taking money from any group of customers to support lower rates for others is now illegal as a utility regulatory concept.

Not only is the concept of constructing subsidies amongst various systems based on mushy and unsubstantiated concepts of "affordability" objectively unfair and illegal, it brings into play questions of subjectivity that are beyond the scope of this Commission's qualifications to handle. Specifically, witness Budd Hansen testified that some of SSU's Spring Gardens customers reside at Homosassa Commons, which is a federally subsidized housing complex, having specific maximum income levels that must be met to obtain housing. The second photograph showing a more modest housing unit was taken at Homosassa Commons, which is served by SSU'S Spring Gardens water and wastewater systems. The address is Homosassa Commons, 4400 S. Marquis Point, Homosassa, Florida 34446. Under their obviously constrained economic circumstances it is doubtful that any Homosassa Commons residents would be overly concerned about paying any level of subsidy to make the rates of others more "affordable", especially those fortunate enough to afford homes as expensive as many of those served by Palm Valley.

While the stand-alone rates at Palm Valley may appear to be unusually high, they do, according to SSU and your staff, reflect the legitimate costs and investment necessary to provide that community with service. I would seriously question that conclusion if I were representing

Palm Valley customers, but I am not, and I shouldn't have to question those expenses and investment in order to protect my clients served by other systems. Nonetheless, how the costs reached those levels and how this Commission came to be responsible for setting Palm Valley rates is the basis for my request that you direct your Inspector General to investigate under what circumstances SSU bought the system and what Commission staff assurances the utility had, if any, that they would be able to "spread" the huge costs of rehabilitating such a lousy system to other systems' customers through uniform rates.

While SSU came under Commission criticism for its lack of an acquisition policy and a failed understanding of the Commission's used and useful policies, it appears to me that only a brain-dead utility executive would have knowingly purchased such a "dog" of a system like Palm Valley unless he thought that he could completely rehabilitate the system at great expense and then still recover the "excessive" revenues from many other customers through uniform rates. As you should recall from the hearing, Palm Valley was in such horrible shape that SSU ultimately dug up and replaced the entire distribution system, capped the wells, abandoned the water treatment plants and built a transmission line to obtain purchased water. The associated cost, over and above the original rate base, was at least $1.2 million and perhaps as high as $2 million to serve just 200 customers at the time. SSU engineering witness Tererro testified at hearing that he would not have recommended either the purchase or repair of the system unless he thought that the huge costs could be recovered through uniform rates. Did SSU have an "understanding" before it purchased and/or repaired the Palm Valley system that it would receive uniform rates and recover its costs without aggravating its customers there with astronomical rates? I recall hearing Palm Valley witnesses at the customer service hearing in Jacksonville testifying that they were told by SSU officials that they would be protected by uniform rates. If SSU had such an expectation, what basis was there for it, and when did the expectation arise relative to the purchase of the system, the start of rehabilitation, the approval of uniform rates in Docket No. 920199 (in which SSU had not requested uniform rates) and the Commission's forced assertion of jurisdiction over Palm Valley against the wishes of St. Johns County?

This Commission should especially be interested in the facts surrounding the taking of jurisdiction from St. Johns County since doing so was critical to SSU spreading the huge rehabilitation costs to SSU's other systems. The County Commission obviously had no authority to transfer Palm Valley revenue responsibility to Citrus County residents in the name of "affordability" or any other concept. Likely, the St. John County Commissioners would have been reluctant to approve $132 a month water rates to its constituents, <u>especially</u> if they lived in big houses. It is clear, at least to me, that wresting jurisdiction over Palm Valley from St. John County and placing it with this Commission was a condition precedent to diluting the revenue responsibility for Palm Valley. What conceivable benefit could this Commission obtain by "taking" Palm Valley from St. Johns County? I recall that Commissioner Deason was against the move, while I believe the staff supported it.

Ultimately, this Commission got suckered into forcefully stripping St. Johns County of a

"white elephant" water system whose poor condition and costs of rehabilitation had been allowed to go entirely through the ceiling. Please try to keep in mind that those huge costs, which were expended solely for the benefit of Palm Valley customers, did not benefit my clients by even a penny when the system was the regulatory responsibility of St. Johns County. Nothing changed when this Commission demanded the right to regulate and attempted to spread the costs of failure experienced at Palm Valley. My clients still have no interest in Palm Valley and receive no benefit from it. They don't want to pay for SSU's improvidence there and will not be made to.

My suspicion is that the Commissioners were not made aware of the condition of the Palm Valley system, or the rate potential associated with digging it up and rebuilding it, when you voted to take it over. If not, then either your staff knew the potential and didn't bother to tell you, or it did not know the consequences itself and, thus, couldn't tell you. Neither situation should be considered acceptable. You should thoroughly investigate the circumstances surrounding Palm Valley, if for no other reason than to avoid repeating the mistake in the future.

Again, please consider bringing the continuing subsidy problems associated with capband rates to as rapid a conclusion as is possible by confessing error to the First District Court of Appeal and by requesting it remand to you with directions to implement legally permissible stand-alone rates. Strongly consider investigating how you came to be responsible for the huge problems associated with Palm Valley, especially since the record suggests that more than just lack of common sense on the part of SSU was involved.

Sincerely,

Michael B. Twomey
Attorney for Sugarmill Woods, et al.

cc: Commissioner Clark
Commissioner Deason
Commissioner Garcia
Commissioner Kiesling
Rob Vandiver, General Counsel
Mary Anne Helton, Associate General Counsel
All Parties of Record

Attachment F

Southern States Utilities, Inc.
Docket No. 950495 WS
Test year ended December 31, 1996
Summary Schedule of Bill @10,000 gallons

No.	Water Service Area	TOT	CIAC	Commission Approved (CAP BAND)		Modified Stand Alone Rate		Stand Alone Rate		Modified Stand Alone Rate with 5% Subsidy		Uniform Rate		Company Proposed Rate with Staff Adjustments		Uniform Rate Differentiated by Type of Treatment		Uniform Rate Differentiated by CIAC		Uniform Rate Differentiated by CIAC and Type of Treatment		Hybrid Between Modified Stand Alone and Uniform Rates	
				Bill @ 10,000 Gallons	% of Stand Alone Rate (CB/SA)	Bill @ 10,000 Gallons	% of Stand Alone Rate (MSA/SA)	Bill @ 10,000 Gallons	% of Stand Alone Rate (SA/SA)	Bill @ 10,000 Gallons	% of Stand Alone Rate (5%/SA)	Bill @ 10,000 Gallons	% of Stand Alone Rate (UR/SA)	Bill @ 10,000 Gallons	% of Stand Alone Rate (CP/SA)	Bill @ 10,000 Gallons	% of Stand Alone Rate (TOT/SA)	Bill @ 10,000 Gallons	% of Stand Alone Rate (CIAC/SA)	Bill @ 10,000 Gallons	% of Stand Alone Rate (CIAC TOT/SA)	Bill @ 10,000 Gallons	% of Stand Alone Rate (HYBRID/SA)
71	Lake Brantley	A	4	$52.00	76%	$52.00	76%	$68.55	100%	$52.81	77%	$29.25	43%	$25.13	37%	$32.96	33%	$34.51	50%	$25.75	38%	$52.00	76%
39	Lake Conway Park	FW	1	$41.46	105%	$40.97	103%	$39.59	100%	$41.57	105%	$29.25	74%	$25.13	63%	$14.72	37%	$34.51	87%	$17.86	45%	$27.81	70%
21	Lake Hartridge Estates	A	23	$38.83	98%	$38.65	100%	$39.27	100%	$38.73	100%	$29.25	100%	$25.13	96%	$32.96	78%	$38.72	105%	$33.79	91%	$27.81	95%
78	Lakeside	F	2	$52.00	72%	$52.00	72%	$72.03	100%	$52.81	73%	$29.25	41%	$25.13	35%	$20.41	28%	$34.51	48%	$33.31	32%	$52.00	72%
80	Lakeview Villas	FC	9	$52.00	60%	$52.00	60%	$86.81	100%	$52.81	61%	$29.25	34%	$25.13	29%	$14.72	17%	$34.51	40%	$17.86	21%	$52.00	60%
46	Lehigh	L	28	$44.84	104%	$44.69	103%	$43.31	100%	$45.47	105%	$29.25	68%	$25.13	58%	$36.80	85%	$30.72	71%	$37.05	86%	$27.81	64%
15	Lehigh Heights	FC	24	$38.83	110%	$37.49	105%	$36.31	100%	$37.41	105%	$29.25	113%	$25.13	96%	$14.72	56%	$30.72	118%	$15.90	61%	$27.81	107%
90	Leisure Lakes	A	36	$52.00	70%	$52.00	70%	$74.31	100%	$52.81	71%	$29.25	39%	$25.13	34%	$32.96	31%	$28.99	39%	$32.90	31%	$52.00	70%
53	Marco Island	RL	13	$44.84	95%	$48.42	103%	$47.00	100%	$49.25	105%	$29.25	62%	$47.91	102%	$54.46	116%	$33.86	70%	$55.13	117%	$27.81	59%
88	Marco Shores	L	23	$52.00	69%	$52.00	69%	$105.71	100%	$52.81	50%	$29.25	28%	$25.13	24%	$36.80	35%	$30.72	29%	$37.05	35%	$52.00	49%
16	Marion Oaks	A	15	$38.83	105%	$38.87	105%	$37.49	100%	$38.87	105%	$29.25	106%	$25.13	91%	$32.96	84%	$33.86	124%	$25.00	91%	$27.81	101%
14	Meredith Manor	A	9	$38.83	112%	$37.11	105%	$35.73	100%	$37.01	105%	$29.25	114%	$25.13	98%	$32.96	89%	$34.51	134%	$25.75	100%	$27.81	108%
44	Morningview	FC	3	$52.00	88%	$52.00	88%	$61.39	100%	$52.81	86%	$29.25	48%	$25.13	41%	$14.72	24%	$34.51	56%	$17.86	29%	$52.00	85%
37	Oak Forest	FC	12	$36.15	97%	$38.81	104%	$37.43	100%	$39.36	105%	$29.25	78%	$25.13	67%	$14.72	39%	$33.86	90%	$17.11	46%	$27.81	74%
50	Oakwood	FW	10	$36.15	102%	$36.75	104%	$35.36	100%	$37.15	105%	$29.25	83%	$25.13	71%	$14.72	42%	$33.86	96%	$17.11	48%	$27.81	79%
20	Palmetto Country Club	FC	3	$38.83	101%	$39.78	103%	$38.40	100%	$39.83	104%	$29.25	103%	$25.13	88%	$14.72	52%	$34.51	121%	$17.86	63%	$27.81	98%
64	Palm Port	A	13	$52.00	93%	$52.00	93%	$55.64	100%	$51.81	92%	$29.25	53%	$25.13	45%	$32.96	41%	$33.86	59%	$25.00	45%	$52.00	91%
32	Palm Terrace	PC	30	$36.15	101%	$37.21	104%	$35.83	100%	$37.63	105%	$29.25	82%	$25.13	70%	$14.72	41%	$38.99	81%	$15.90	42%	$27.81	78%
93	Palm Valley	FW	1	$52.00	39%	$52.00	39%	$132.99	100%	$52.81	40%	$29.25	22%	$25.13	19%	$14.72	11%	$34.51	26%	$17.86	14%	$52.00	39%
95	Palms Mobile Home Park	F	2	$52.00	29%	$52.00	29%	$176.51	100%	$52.81	30%	$29.25	17%	$25.13	14%	$20.41	12%	$34.51	20%	$23.31	13%	$52.00	29%
34	Pinhook Island	FC	16	$36.15	101%	$37.54	104%	$36.06	100%	$37.66	105%	$29.25	81%	$25.13	70%	$14.72	41%	$33.86	92%	$15.90	44%	$27.81	78%
2	Pine Ridge	FC	28	$38.18	101%	$36.36	100%	$36.98	100%	$38.73	105%	$29.25	105%	$25.13	168%	$14.72	98%	$30.72	205%	$15.90	106%	$27.81	186%
25	Pine Ridge Estates	A	86	$38.83	101%	$38.99	104%	$38.31	100%	$38.77	105%	$29.25	94%	$25.13	81%	$32.96	74%	$38.56	82%	$31.13	68%	$27.81	99%
43	Piney Woods	A	8	$41.46	99%	$43.07	103%	$41.69	100%	$43.77	105%	$29.25	70%	$25.13	60%	$32.96	55%	$34.51	83%	$25.75	62%	$27.81	67%
45	Point O' Woods	F	16	$32.90	97%	$32.90	97%	$59.46	100%	$32.81	89%	$29.25	49%	$25.13	42%	$20.41	34%	$33.86	86%	$25.86	38%	$32.00	87%
41	Possum Park	PC	12	$41.46	103%	$41.72	103%	$40.34	100%	$42.36	105%	$29.25	73%	$25.13	62%	$14.72	36%	$33.86	83%	$17.11	42%	$27.81	69%
36	Portofino Village	FC	7	$40.64	100%	$38.81	103%	$40.63	100%	$38.81	104%	$29.25	69%	$25.13	62%	$14.72	36%	$34.51	71%	$17.86	37%	$27.81	57%
91	Quail Ridge	FC	3	$52.00	41%	$52.00	41%	$123.94	100%	$52.81	43%	$29.25	24%	$25.13	20%	$14.72	12%	$34.51	28%	$17.86	14%	$52.00	41%
27	Remington Forest	A	43	$38.83	89%	$33.90	104%	$32.52	100%	$34.13	105%	$29.25	90%	$25.13	77%	$32.96	71%	$37.38	84%	$33.00	68%	$27.81	86%
58	River Grove	A	11	$44.84	97%	$47.77	103%	$46.39	100%	$48.58	105%	$29.25	63%	$25.13	54%	$32.96	50%	$33.86	71%	$25.00	54%	$27.81	60%
54	Rolling Green/Rosemont	FC	11	$40.64	100%	$40.93	101%	$40.58	100%	$40.76	100%	$29.25	69%	$25.13	62%	$14.72	36%	$33.86	83%	$17.81	38%	$27.81	67%
38	Salt Springs	FC	3	$36.15	95%	$39.46	104%	$38.00	100%	$39.98	105%	$29.25	77%	$25.13	66%	$14.72	39%	$34.51	91%	$17.86	47%	$27.81	73%
31	Sandra Villas	FC	35	$44.84	96%	$47.93	103%	$46.66	100%	$48.74	105%	$29.25	63%	$25.13	54%	$32.96	71%	$38.99	83%	$15.00	32%	$27.81	60%
6	Silver Lake Est./Western Shores	A	24	$18.94	102%	$19.96	107%	$18.58	100%	$19.51	105%	$29.25	157%	$25.13	135%	$32.96	124%	$30.72	165%	$23.79	128%	$27.81	150%
81	Silver Lake Oaks	A	4	$52.00	67%	$52.00	67%	$78.06	100%	$52.81	68%	$29.25	37%	$25.13	32%	$32.96	29%	$34.51	44%	$25.75	33%	$52.00	67%
75	Skycrest	PC	6	$52.00	73%	$52.00	73%	$71.32	100%	$52.81	74%	$29.25	41%	$25.13	35%	$14.72	21%	$34.51	48%	$17.86	25%	$52.00	73%
7	Spring Gardens	FC	25	$32.69	109%	$32.19	107%	$30.01	100%	$31.85	105%	$29.25	161%	$25.13	138%	$14.72	71%	$30.72	169%	$15.90	76%	$27.81	134%
87	Stone Mountain	FC	13	$52.00	56%	$52.00	56%	$93.66	100%	$52.81	56%	$29.25	31%	$25.13	27%	$14.72	16%	$33.86	35%	$17.11	18%	$52.00	56%
74	St. John's Highlands	A	11	$52.00	74%	$52.00	74%	$70.50	100%	$52.81	75%	$29.25	41%	$25.13	36%	$32.96	33%	$33.86	47%	$25.00	35%	$52.00	74%
76	Sugar Mill	L	49	$52.00	73%	$52.00	73%	$71.72	100%	$52.81	74%	$29.25	41%	$25.13	35%	$36.80	51%	$27.25	38%	$25.25	49%	$52.00	73%
3	Sugar Mill Woods	A	56	$15.10	109%	$16.45	109%	$15.07	100%	$15.83	105%	$29.25	194%	$25.13	167%	$32.96	152%	$28.56	170%	$21.11	140%	$27.81	185%
63	Sunny Hills	A	5	$52.00	97%	$52.00	97%	$53.61	100%	$52.81	99%	$29.25	55%	$25.13	47%	$32.96	61%	$34.51	64%	$25.75	48%	$52.00	97%