

State of Florida

Public Service Commission

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BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850



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

RECORDS AND REPORTING

DEC 3 1998

RECORDS

DATE: DECEMBER 3, 1998

TO: DIRECTOR, DIVISION OF RECORDS AND REPORTING (BAYO)

FROM: DIVISION OF LEGAL SERVICES (GERVASI, REYES, JAEGER)
DIVISION OF WATER AND WASTEWATER (HILL, RENDELL, CHASE, WILLIS)

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.

AGENDA: DECEMBER 15, 1998 - REGULAR AGENDA - DECISION ON REMAND - CONSISTENT WITH 11/13/98 SPECIAL AGENDA CONFERENCE, PARTIES MAY PARTICIPATE

CRITICAL DATES: NONE

SPECIAL INSTRUCTIONS: AT THE COMMISSION'S REQUEST, THIS RECOMMENDATION ADDRESSES VIABLE OPTIONS REGARDING THE CALCULATION OF SURCHARGES AS A RESULT OF SOUTHERN STATES UTILITIES v. PSC

FILE NAME AND LOCATION: S:\PSC\LEG\WP\950495R2.RCM

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FPCO-RECORDS/REPORTING

CASE BACKGROUND

On June 10, 1998, the First District Court of Appeal issued Southern States Utilities n/k/a Fla. Water Services Corp. v. Florida Public Service Commission, 714 So. 2d 1046 (Fla. 1st DCA 1998) [Southern States II]. At the November 13, 1998 Special Agenda Conference, the Commission made a partial decision on the action it should take in light of Southern States II and directed staff to explore further options on the surcharge issue for the Category I items. A summary of the Commission's vote is discussed below in greater detail. This recommendation addresses the viable options regarding surcharges resulting from Southern States II and the fallout issues associated with that decision. As such, this case background has been greatly condensed.

At the November 13, 1998 Special Agenda Conference, the Commission voted to:

1. Grant the City of Marco Island's petition to intervene;
2. Grant the oral request for intervention by the Moorings and the Moorings Homeowners Association;
3. Reject the utility's modified offer of settlement and reopen the record on the AADF and Lot Count Methodology Issues [CATEGORY II ISSUES];
4. Authorize the utility to implement rates (using the capband rate structure) on a going forward basis for those items for which the Commission admitted error and for which the Court reversed without giving discretion to reopen the record [CATEGORY I ISSUES];
5. Defer any decision regarding the refund of interim rates and the appropriate AFPI charges until a final decision is made on all issues; and
6. Allow staff additional time to explore and analyze options on the surcharge methodology associated with the Category I items.

For information purposes, the order regarding the Commission's decision on this entire matter will be issued subsequent to this Agenda Conference.

ISSUE 1: In light of the Commission's vote on remand at the November 13, 1998, special agenda conference, what is the appropriate action that should be taken with regard to surcharges?

RECOMMENDATION: Recovery of the Category I surcharges should be accomplished through a one time charge to the customers who were customers during the period of time in which the incorrect rates were in place. This should be accomplished by calculating a per month base facility surcharge to be applied to each ERC. This base facility surcharge should be applied, by meter size, to affected customers for the period of time they were utility customers. In this way, the surcharges would be apportioned in such a manner that each affected customer would be held responsible for his or her pro-rata share. Further, the utility should recover the amount of revenue deficiencies due to customer attrition from the affected customers left remaining on Florida Waters' systems as of the date of Category I rate implementation who were customers during the period of time in which the incorrect rates were in place. If protested, this should be made an issue in the scheduled remand hearing. The utility should be directed to provide the calculations of the surcharges to be applied to the affected customers within 7 days of the vote. (CHASE, RENDELL, REYES, GERVASI)

STAFF ANALYSIS: Staff's previous recommendation combined the surcharges created by Category I items with potential surcharges relating to Category II items. Staff's recommendation at that time was to implement the combined surcharges as soon as possible in an effort to stop the accrual of principal and interest on Category I issues and to create a scenario whereby no customer would be expected to pay more surcharges after the resolution of Category II issues. A part of that recommendation was that the portion of the surcharge attributable to the Category II items, to be decided at hearing, would be subject to refund with interest. Staff attempted to create a situation whereby once post-hearing rates were in place there would be no additional surcharges.

The customers at the Lecanto public meeting arranged by Representative Argenziano and Citrus County officials expressed dissatisfaction with this approach, preferring to take their chances on additional future surcharges--the "pay later" approach. Staff believes that all parties understood that interest would continue to accrue on those monies should the utility prevail on Category II issues. The Commissioners agreed with the "pay later" approach and denied staff's recommendation relating to the potential surcharges associated with Category II issues that will

be subject to rehearing. This vote effectively bifurcated the surcharge issue into those surcharges related to Category I matters and potential surcharges associated with the Category II hearing issues.

At the special agenda conference, the Commission voted to implement the rate changes associated with Category I issues only. There was much discussion regarding the mechanics and implementation of the surcharge associated with the Category I items. At the agenda conference, staff pointed out that due to the characteristics of the capband rate structure, some customers would experience a rate decrease as a result of the Category I impacts. Staff also pointed out that, under its previously recommended methodology for calculating surcharges using the capband rate structure, the nature of the capband rate structure would lead to a refund scenario for some systems while most systems would receive a surcharge. The Commission expressed concern over the uncertainty of the impacts and directed staff to further investigate surcharge options.

I. LEGAL CONSIDERATIONS

Staff notes that consistent with GTE Florida Inc. v. Clark, 668 So. 2d 971 (Fla. 1996), under any of the surcharge options described below, no customer will be subjected to a surcharge unless that customer received service during the period of time in which the incorrect rates were in place.

Staff previously recommended that the surcharge could be implemented as a final action if the Commission were to calculate it by using the capband rate structure since that rate structure was approved by the Court on appeal. However, upon further research and consideration, staff now recommends that the Commission's decision on which surcharge methodology to approve should be issued as proposed agency action, regardless of which methodology the Commission approves. The surcharge amount which the current customers will be required to pay will be determined by the surcharge methodology which the Commission approves. Moreover, as was the case in the Commission's GTE order on remand, Order No. PSC-96-0667-FOF-TL, issued May 17, 1996, in Docket No. 920188-TL, under any of the surcharge options described below, because prior customers of Florida Water who no longer receive service from Florida Water will not be assessed a surcharge, their surcharge liabilities will be recouped from the remaining customers who received service during the time the incorrect rates were in place. The degree to which any current customer will have to cover the surcharge amount for prior customers will also depend upon the surcharge methodology which the Commission approves. Which

surcharge methodology should be used was not at issue at hearing and was therefore not brought for review to the Court. The Commission is taking action on this issue now for the first time in this docket. Because the Commission's decision on which surcharge option to require the utility to implement will necessarily affect the substantial interests of the customers, staff hereby recommends that pursuant to Section 120.569, Florida Statutes, the Commission's decision on which methodology shall be used to calculate the surcharge in this case should be issued as proposed agency action.¹

Staff notes that this recommendation is consistent with Order No. PSC-96-0667-FOF-TL, implementing the surcharge as required by the GTE Court on remand. That Order, which calculated the surcharge as a one-time flat rate fee, was issued as a proposed agency action which subsequently was protested by the Office of Public Counsel (OPC). GTE then moved to dismiss OPC's protest. By Order No. PSC-96-1021-FOF-TL, issued August 7, 1996, the Commission found it appropriate to deny OPC's petition for a Section 120.57(1), Florida Statutes, hearing and to set the matter for a Section 120.57(2), Florida Statutes, hearing because there were no disputed issues of fact involved, only issues of policy and law, regarding the calculation and implementation of the surcharge. Accordingly, the Commission allowed the parties to present briefs regarding these issues. After considering the parties' arguments, in Order No. PSC-96-1266-FOF-TL, issued October 8, 1996, by final agency action the Commission authorized GTE to collect a \$9.66 surcharge, which was recalculated based on a stipulation between GTE and OPC, under the same parameters as the original proposed agency action order.

II. SURCHARGE OPTIONS

As pointed out above, at the November 13th special agenda conference, the Commission requested that staff explore other possible options for calculating the Category I surcharges in addition to the strict adherence to the capband rate structure methodology. To that end, staff has analyzed several options which

¹"Due process requires that no one shall be personally bound until he has had his 'day in court.' . . . A party is afforded his 'day in court' with respect to administrative decisions when he has a right to a hearing and has the right of an appeal to a judicial tribunal of the action of an administrative body." Scholastic Systems, Inc. v. LeLoup, 307 So. 2d 166, 169 (Fla. 1974) (emphasis added).

may be used to simplify the surcharge calculation and application. The options discussed below include:

- * Utilization of Capband Rate Structure
- * Percentage Methodology
 - (a) Percentage to all systems below the cap based on individual system capband revenue requirement
 - (b) Uniform percentage to all systems below the cap
- * Allocation on the basis of Gallons
 - (a) To all systems below the cap
 - (b) To all systems including those capped
- * Allocation on the basis of ERCs
 - (a) To all systems below the cap
 - (b) To all systems including those capped

Staff has included Attachment A, which contains schedules showing the results of each of these methods.

A. Surcharge Using the Capband Rate Structure

The first option is a strict adherence to the capband rate structure. This method calculates surcharges using the capband rate structure with the Category I items. This is done as though the Commission had the benefit of the Court's ruling on revenue requirement at the time it made its decision on the case. In recalculating rates, staff "went back in time" and attempted to recreate what the rates "would have been". At the November 13th Agenda Conference, the Commission determined that this is the correct thing to do on prospective rates. These differential surcharge rates are contained in Water Schedule No. 1 and Wastewater Schedule No. 1.

There is one significant disadvantage in implementing surcharges using this methodology, which is that it creates a situation where there will be both surcharges and refunds. This situation is created by the movement of systems between the bands in response to the change in costs. Since the Commission-approved (and court upheld) capband rate structure involves cross system subsidies, the increase in revenue requirement as a result of the remand decision has the perverse result of some systems experiencing rate decreases although most systems experience rate increases. Staff has attached Water Schedule No. 6 and Wastewater Schedule No. 6 which depict the water and wastewater bands from the final order in this rate case and those resulting from the Category I remand increases. Since the notion that systems move between

bands and could experience a rate decrease appeared to cause some confusion at the last agenda conference, staff has attached an explanation of why this occurs as Appendix A to this recommendation.

Staff has further analyzed this anomaly and has determined that if the Commission allows the utility to implement the surcharge now, there is the potential that customers receiving refunds for the Category I items may be required to later pay surcharges for the Category II items. The reverse is also true, where some systems may have to pay surcharges now and receive a refund later. Not only would implementing surcharges using this methodology create extreme confusion on the customers' behalf, but it would also create an accounting nightmare for the utility.

One further disadvantage of implementing surcharges using this methodology is that it is extremely complicated and confusing. It is complicated in that the utility would have to go back and recalculate each affected customer's bill for the 27-month period. To explain this process results in confusion on the part of customers. Also, it will be further complicated and confusing if the Category II items result in further surcharges and/or refunds.

One positive aspect of this surcharge methodology is that it results in an accurate calculation of the appropriate surcharge for each customer. However, this is only true if the utility is able to collect the surcharge from each customer that was on line during the time the incorrect rates were in effect. We know this will not be the case since there are customers who no longer receive service from Florida Water. Therefore, the surcharge attributable to the prior customers would have to be spread among the remaining customers that were on line during the time in question. This dilutes, if not negates, the most positive attribute of this methodology.

B. Surcharge Using Percentage Methodologies

One variation of surcharge calculations is the percentage methodology. There are several variations to explore in this methodology. However they all share the common properties of being easily calculated and applied. Regardless of which percentage methodology is employed, the resulting percentages would be applied to each affected customer's bills during the period of time they were customers. Option 1 is a percentage to apply to each system below the cap. This is accomplished by comparing the capband revenue requirement of each system from the Final Order and from the Category I items. The capband revenue requirement is the revenue requirement assigned to each system after the capped

systems' rates have been calculated. This revenue requirement includes revenues shifted from the capped systems. Once this comparison is made, a percentage is calculated for each system. Although this ensures that the capped systems receive no surcharges, it creates a situation where there is a different percentage applied to systems within one band. The resulting percentages are shown on Water Schedule No. 2 and Wastewater Schedule No. 2. Staff explored the possibility of calculating one percentage for each band; however, this calculation is impossible due to the shifting of systems.

The second variation of this percentage methodology is to apply one percentage to all systems below the cap. This would ensure that the capped systems do not receive a surcharge and would also ensure that the same percentage would be applied to all systems within bands. This percentage is also contained on Water Schedule No. 2 and Wastewater Schedule No. 2 on the last line indicated as the "Total" amount at the bottom.

The third variation of the percentage methodology is to apply a straight percentage to all of the utility's systems. This would be the easiest and most straightforward method. This method ignores the rate structure and would apply evenly to all affected customers' bills including capped systems. This would be accomplished by applying the percentage shown on Water Schedule No. 3 and Wastewater Schedule No. 3 to affected customers' bills, of all systems, for the period of time they were utility customers. This would be applied regardless of caps.

C. Surcharges Using ERCs or Gallonage Methodologies

Other methodologies relate to calculating the surcharges based upon ERCs or gallonage. These methodologies are analogous to the above methods, but are applied through either base facility surcharges or gallonage surcharges during the affected period. The gallonage and base facility surcharges can be calculated to include or exclude the capped systems, as discussed below.

The first of these methods calculates a gallonage surcharge to be applied to the systems below the cap. The difference in the capband revenue requirements, described above, is spread over the gallons of the water and wastewater systems below the cap. This gallonage surcharge is then applied to gallons used during the affected period. This method is shown on Water Schedule No. 4 and Wastewater Schedule No. 4. Similar to the percentage methodology addressed above, this ensures that the capped systems receive no surcharges, but it creates a situation where there is a different gallonage surcharge being applied to systems within one band. Also

similar to the method above, staff explored the possibility of calculating one gallonage surcharge for each band; however, this calculation is impossible due to the shifting of systems.

A variation of the gallonage methodology is to calculate one gallonage surcharge to be applied across the board to all systems. One benefit of this would be that it is easy and straightforward. However this would also ignore the rate structure and would apply evenly to all affected customers' usage including capped systems. This would be accomplished by applying the gallonage surcharge shown as the "Total," at the bottom of Water Schedule No. 4 and Wastewater Schedule No. 4 to all customers' usage, regardless of caps.

The next methodology calculates base facility surcharges to be applied to the systems below the cap. The difference in the capband revenue requirements, described above, is spread over the factored ERCs of the water and wastewater systems under the cap. This base facility surcharge is then applied, by meter size, to affected customers for the period they were utility customers. This method is shown on Water Schedule No. 5 and Wastewater Schedule No. 5. Similar to the methodology addressed above, this ensures that the capped systems receive no surcharges, but it creates a situation where there is a different base facility surcharge being applied to systems within one band. Also similar to the method above, staff explored the possibility of calculating one base facility surcharge for each band; however, this calculation is impossible due to the shifting of systems.

III. STAFF'S RECOMMENDED METHODOLOGY

Staff's recommended methodology is a variation of the base facility surcharge methodology. This variation is used to calculate one base facility surcharge to be applied across the board to all systems. This base facility surcharge is then applied, by meter size, to affected customers for the period they were utility customers. In this way, the surcharges would be apportioned in such a manner that each affected customer would be held responsible for his or her pro-rata share. One benefit of this would be that it is also easy and straight forward. However this would also ignore the rate structure and would apply evenly to all affected customers, including capped systems. This would be accomplished by applying the base facility surcharge shown as the "Total," at the bottom of Water Schedule No. 5 and Wastewater Schedule No. 5 to all customers, regardless of caps.

As shown by these totals, by using this methodology, an affected residential (5/8 x 3/4" meter) water customer faces a

potential liability of \$.12 per month, or a total of \$3.24 for a 27 month period. An affected residential wastewater customer faces a potential liability of \$1.53 per month, or a total of \$41.31 for a 27 month period. It should be noted, however, that these total surcharge amounts are estimates and do not take into consideration the liability created from customers who have left the utility systems. Consistent with the Commission's past decision in the GTE case, the utility should recover the amount of revenue deficiencies due to customer attrition from the affected customers left remaining on Florida Waters' systems as of the date of Category I rate implementation who were customers during the period of time in which the incorrect rates were in place.

Staff does not possess the information necessary to identify the impacts of the surcharge on an individual customer. Only the utility and not the Commission has the necessary data to determine the exact amount of refunds and surcharges for individual customers. Therefore, the utility should be directed to provide the calculations of the surcharges to be applied to the affected customers within 7 days of the vote.

A benefit of this method is that the surcharge could then be collected as a one time charge from customers. This could be done in an expedient and efficient manner, thereby eliminating the effect of attrition of additional customers and the continued accrual of interest.

Staff believes that this methodology is consistent with the Commission's calculation and implementation of the surcharge assessed to GTE customers on remand in Docket No. 920188-TL, which arose from the GTE decision. Water and wastewater staff has conferred with telecommunications staff in order to better understand the Commission's calculation and implementation of the surcharge on remand in that case. By Order No. PSC-96-0667-FOF-TL, issued May 17, 1996, the Commission authorized a one-time surcharge of \$9.66 per line applied to all customers who received service during the period May 27, 1993 through May 3, 1996. The surcharge amount was calculated by first determining the total amount that GTE was entitled to recover, including interest, and this amount was then spread over the current customer base. Customers who were no longer subscribers did not pay a surcharge, which resulted in their surcharge liabilities being recouped from the remaining customers. The surcharge did not vary by class of service, but excluded Lifeline customers and was prorated for those customers who were not subscribers throughout the entire period.

In the final analysis it would seem that the Commission is left with the charge to approve a surcharge method which is as fair

as is practicable and permitted by the facts and complexity of the case. Staff concludes that the Commission has flexibility in the case to administer refunds and surcharges in any equitable manner that the facts will permit. That may well lend itself to an across-the-board percentage increase applicable only to those customers of record during the period in which incorrect rates were in place.

Much has been said of remaining true to the capband rate structure in the collection of surcharges. However, it is important to note that the capband rate structure is "interim" in nature. This rate structure is merely a more aggressive step towards the Commission-stated ultimate goal of uniform rates. To adhere steadfastly to this "interim" rate structure to calculate the surcharges would only complicate matters unnecessarily. As the rate structure changes, or evolves from this interim step, the likelihood of surcharges versus refunds is reduced or even eliminated.

While this is a departure from staff's previous recommendation concerning the Category I surcharges, as noted above, the initial recommendation was premised on the assumption that by adhering to the capband rate structure, the surcharges could be implemented as final agency action. Because further research and analysis indicates that this is not the case, staff reevaluated the various options. Because we recommend that any determination of surcharges should be issued as proposed agency action, and for the reasons addressed above concerning the complexities of using the capband rate structure to calculate the surcharge, staff now recommends that a simple one-time across the board surcharge is the appropriate method. If protested, this issue of what action should be taken with regard to surcharges should be made an issue in the scheduled remand hearing.

Staff would point out that all of these methodologies could be calculated on a stand-alone basis, as well. However, based on the determination made by the Commission that uniform rates is the long range goal for this utility, staff would not recommend calculating surcharges on a stand-alone basis.

ISSUE 2: Should Florida Water Services Corporation be required to place the Category I rates in effect on a prospective basis and what are the appropriate rates?

RECOMMENDATION: Yes. Florida Water Services Corporation should be required to place the Category I rates in effect on a prospective basis as shown on Water Schedule No 7 and Wastewater No. 7. The utility should submit a proposed notice and tariffs consistent with the Commission's decision for Staff's approval within 7 days of the vote. The approved rates should be effective for service rendered on or after the stamped approval date on the tariff sheets pursuant to 25-30.475(1), Florida Administrative Code. The rates should not be implemented until proper notice has been received by the customers. The utility should provide proof of the date notice was given within 10 days after the date of notice. (CHASE, RENDELL, GERVASI)

STAFF ANALYSIS: Based on staff's recommendation in the prior issue, staff believes that the prospective rates for the Category I items should be implemented immediately. To do otherwise would cause the surcharge liabilities to continue to grow. Implementing the Category I rates will, at least, lower any surcharge liabilities from a majority of systems. Further, in the event that it is determined that the Commission's initial decision on the Category II items was correct, no additional surcharge liabilities would be applicable.

While reviewing the calculations for the surcharges, staff discovered a mathematical error in the revenue requirement calculations. The error only effected those systems which only received a change in revenue requirement due to the equity adjustment. Staff has recalculated the appropriate Category I rates to be applied on a prospective basis and are attached as Water Schedule No. 7 and Wastewater Schedule No. 7.

The utility should submit a proposed notice and tariffs consistent with the Commission's decision for staff's approval within 7 days of the vote. Once staff has verified that the rates contained in the revised tariff sheets and the information contained in the notice are consistent with the Commission's vote, staff will approve the customer notice and the tariffs.

The approved rates should be effective for service rendered on or after the stamped approval date on the tariff sheets pursuant to 25-30.475(1), Florida Administrative Code. The rates should not be implemented until proper notice has been received by the customers.

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The utility should provide proof of the date notice was given within 10 days after the date of notice.

ISSUE 3: If the Commission approves immediate surcharges relating to Category I items, what tariffs and notice should be required?

RECOMMENDATION: If the Commission approves immediate surcharges relating to Category I items, Florida Water Services Corporation should be required to submit tariffs which reflect the Commission's decision. The tariffs should contain either the amount of the monthly base facility surcharge or any alternate methodology the Commission may approve. The utility should submit a proposed notice consistent with the Commission's decision for Staff's approval within 7 days of the vote. The approved surcharges should be effective for service rendered on or after the stamped approval date on the tariff sheets pursuant to 25-30.475(1), Florida Administrative Code. The surcharges should not be implemented until proper notice has been received by the customers. The utility should provide proof of the date notice was given within 10 days after the date of notice. (CHASE, RENDELL, GERVASI)

STAFF ANALYSIS: If the Commission approves the immediate implementation of surcharges, Florida Water should be required to submit tariffs which reflect the Commission's decision. Depending on the Commission's decision, the tariffs should contain either the amount of the monthly base facility surcharge or any alternate methodology the Commission may approve. Pursuant to Section 367.091(2), Florida Statutes, "[e]ach utility's rates, charges, and customer service policies must be contained in a tariff approved by and on file with the commission." Although the statute does not specifically refer to surcharges, staff believes that surcharges are analogous to "charges." Therefore, staff believes that tariffs must be approved for any surcharges which would apply to affected customers.

The approved surcharges should be effective for service rendered on or after the stamped approval date on the tariff sheets pursuant to 25-30.475(1), Florida Administrative Code. The utility should submit a proposed notice consistent with the Commission's decision for Staff's approval within 7 days of the vote. The surcharges should not be implemented until proper notice has been received by the customers. The utility should provide proof of the date notice was given within 10 days after the date of notice.

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ISSUE 4: Should this docket be closed?

RECOMMENDATION: No, the docket should remain open pending final disposition of the remand.

STAFF ANALYSIS: Pending the final disposition of the remand, the docket should remain open. (GERVASI)

SOUTHERN STATES UTILITIES
DOCKET NO. 950495-WS
INDEX OF SURCHARGE SCHEDULES FOR SURCHARGE AGENDA

Attachment A
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1. **Water Schedule No. 1** - Water surcharges by period using strict adherence to capband rate structure. This shows the water differential charge, both base facility and gallonage, to be applied to each customer during period of time the customer was a SSU customer. The amount of surcharge will depend on the amount of time on the system and their individual usage. This methodology results in both surcharges and refunds.
2. **Wastewater Schedule No. 1** - Wastewater surcharges by period using strict adherence to capband rate structure. This shows the wastewater differential charge, both base facility and gallonage, to be applied to each customer during period of time the customer was a SSU customer. The amount of surcharge will depend on the amount of time on the system and their individual usage. This methodology results in both surcharges and refunds.
3. **Water Schedule No. 2** - Water surcharges using the percentage basis by service area. This shows the percentage to apply to each customer's water **bills** for the period of time the customer was a SSU customer. The percentage is applied to the total dollars paid per bill. This method ignores the banded rates and results in a different percentage being applied to the systems within one band. This methodology may result in both surcharges and refunds depending on the method.
4. **Wastewater Schedule No. 2** - Wastewater surcharges using the percentage basis by service area. This shows the percentage to apply to each customer's wastewater **bills** for the period of time the customer was a SSU customer. The percentage is applied to the total dollars paid per bill. This method ignores the banded rates and results in a different percentage being applied to the systems within one band. This methodology may result in both surcharges and refunds depending on the method.
5. **Schedule No. 3** - Water and Wastewater Surcharge based upon a percentage across the board. (Uniform)
7. **Water Schedule No. 4** - Water gallonage surcharges by service area. This shows the surcharge to apply to each customer's water usage during the period of time the customer was a SSU customer. The calculated service area specific surcharges result in a different base facility surcharge being applied to the systems within one band. This methodology may result in both surcharges and refunds if applied by specific service areas. However, using the total amount of surcharge does not result in any refunds, only surcharges.
8. **Wastewater Schedule No. 4** - Wastewater gallonage surcharges by service area. This shows the surcharge to apply to each customer's wastewater usage during the period of time the customer was a SSU customer. The calculated service area specific surcharges result in a different base facility surcharge being applied to the systems within one band. This

methodology may result in both surcharges and refunds if applied by specific service areas. However, using the total amount of surcharge does not result in any refunds, only surcharges.

9. **Water Schedule No. 5** - Water BFC monthly surcharge by factored ERC, by service area. This shows the water base facility surcharge to apply to each customer during the period of time the customer was a SSU customer. The calculated service area specific surcharges result in a different base facility surcharge being applied to the systems within one band. This methodology may result in both surcharges and refunds if applied by specific service areas. However, using the total amount of surcharge does not result in any refunds, only surcharges.
10. **Wastewater Schedule No. 5** - Wastewater BFC monthly surcharge by factored ERC, by service area. This shows the wastewater base facility surcharge to apply to each customer during the period of time the customer was a SSU customer. The calculated service area specific surcharges result in a different base facility surcharge being applied to the systems within one band. This methodology may result in both surcharges and refunds if applied by specific service areas. However, using the total amount of surcharge does not result in any refunds, only surcharges.

Southern States Utilities
Docket No. 950495-WS
NOTE: \$65 cap at 6,000 gallons

Wastewater Surcharges for Admission of Errors and Reversals
(Category 1)

Wastewater Schedule 1

Wastewater Service Areas	Surcharge Sept. '96 - April '97		Surcharge April '97 - Sept. '97		Surcharge Sept. '97 - Sept. '98		Surcharge Sept. '98 - New Rates	
	BFC	Gallonge	BFC	Gallonge	BFC	Gallonge	BFC	Gallonge
Amelia Island	(\$1.94)	\$0.57	(\$1.94)	\$0.57	(\$1.94)	\$0.57	(\$1.96)	\$0.58
Apache Shores	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Apple Valley	(\$1.94)	\$0.57	(\$1.94)	\$0.57	(\$1.94)	\$0.57	(\$1.96)	\$0.58
Beacon Hills	(\$1.94)	\$0.57	(\$1.94)	\$0.57	(\$1.94)	\$0.57	(\$1.96)	\$0.58
Beecher's Point	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Buenaventura Lakes	\$4.46	(\$1.39)	\$4.44	(\$1.38)	\$4.47	(\$1.39)	\$4.50	(\$1.40)
Burnt Store	\$0.15	\$0.06	\$0.15	\$0.06	\$0.15	\$0.06	\$0.15	\$0.06
Chuluota	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Citrus Park	\$0.20	\$0.06	\$0.20	\$0.06	\$0.20	\$0.06	\$0.20	\$0.06
Citrus Springs	\$0.20	\$0.06	\$0.20	\$0.06	\$0.20	\$0.06	\$0.20	\$0.06
Deep Creek	(\$2.91)	\$0.39	(\$2.91)	\$0.39	(\$2.93)	\$0.39	(\$2.95)	\$0.39
Deltona	(\$0.01)	\$0.00	(\$0.01)	\$0.00	(\$0.01)	\$0.00	(\$0.01)	\$0.00
Fisherman's Haven	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Florida Central Commerce Park	(\$0.01)	\$0.00	(\$0.01)	\$0.00	(\$0.01)	\$0.00	(\$0.01)	\$0.00
Fox Run	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Holiday Haven	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Jungle Den	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lehigh	\$2.85	\$0.18	\$2.84	\$0.18	\$2.86	\$0.18	\$2.88	\$0.18
Leilani Heights	\$4.46	(\$1.39)	\$4.44	(\$1.38)	\$4.47	(\$1.39)	\$4.50	(\$1.40)
Leisure Lakes (Covered Bridge)	(\$1.94)	\$0.57	(\$1.94)	\$0.57	(\$1.94)	\$0.57	(\$1.96)	\$0.58
Marco Island	\$0.53	\$1.06	\$0.53	\$1.06	\$0.53	\$1.06	\$0.53	\$1.07
Marco Shores	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Marion Oaks	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Meredith Manor	(\$1.94)	\$0.57	(\$1.94)	\$0.57	(\$1.94)	\$0.57	(\$1.96)	\$0.58
Morningview	(\$0.01)	\$0.00	(\$0.01)	\$0.00	(\$0.01)	\$0.00	(\$0.01)	\$0.00
Palm Port	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Palm Terrace	\$4.46	(\$1.39)	\$4.44	(\$1.38)	\$4.47	(\$1.39)	\$4.50	(\$1.40)
Park Manor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Point O' Woods	(\$0.01)	\$0.00	(\$0.01)	\$0.00	(\$0.01)	\$0.00	(\$0.01)	\$0.00
Salt Springs	\$4.46	(\$1.39)	\$4.44	(\$1.38)	\$4.47	(\$1.39)	\$4.50	(\$1.40)
Silver Lake Oaks	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
South Forty	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Spring Gardens	\$0.15	\$0.06	\$0.15	\$0.06	\$0.15	\$0.06	\$0.15	\$0.06
Sugar Mill	\$0.20	\$0.06	\$0.20	\$0.06	\$0.20	\$0.06	\$0.20	\$0.06

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NOTE: \$65 cap at 6,000 gallons

Wastewater Service Areas	Surcharge Sept. '96 - April '97		Surcharge April '97 - Sept. '97		Surcharge Sept. '97 - Sept. '98		Surcharge Sept. '98 - New Rates	
	BFC	Gallonage	BFC	Gallonage	BFC	Gallonage	BFC	Gallonage
Sugar Mill Woods	\$0.14	\$0.06	\$0.14	\$0.06	\$0.14	\$0.06	\$0.14	\$0.06
Sunny Hills	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sunshine Parkway	(\$0.06)	\$0.01	(\$0.06)	\$0.01	(\$0.06)	\$0.01	(\$0.06)	\$0.01
Tropical Isles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
University Shores	(\$2.91)	\$0.39	(\$2.91)	\$0.39	(\$2.93)	\$0.39	(\$2.95)	\$0.39
Venetian Terrace	(\$1.94)	\$0.57	(\$1.94)	\$0.57	(\$1.94)	\$0.57	(\$1.96)	\$0.58
Venetian Village	\$0.20	\$0.06	\$0.20	\$0.06	\$0.20	\$0.06	\$0.20	\$0.06
Woodmere	\$0.20	\$0.06	\$0.20	\$0.06	\$0.20	\$0.06	\$0.20	\$0.06
Zephyr Shores	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Surcharges for Admission of Errors and Reversals
(Category 1)

Water Service Areas	Surcharge Sept. '96 - April '97		Surcharge April '97 - Sept. '97		Surcharge Sept. '97 - Sept. '98		Surcharge Sept. '98 - New Rates	
	BFC	Gallonge			BFC	Gallonge	BFC	Gallonge
Amelia Island	\$0.03	\$0.01	\$0.03	\$0.01	\$0.03	\$0.01	\$0.03	\$0.01
Apache Shores	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Apple Valley	\$0.01	\$0.00	\$0.01	\$0.00	\$0.01	\$0.00	\$0.01	\$0.00
Bay Lake Estates	(\$0.90)	\$0.00	(\$0.90)	\$0.00	(\$0.90)	\$0.00	(\$0.91)	\$0.00
Beacon Hills	\$0.01	\$0.00	\$0.01	\$0.00	\$0.01	\$0.00	\$0.01	\$0.00
Beecher's Point	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Buenaventura Lakes	\$0.01	\$0.00	\$0.01	\$0.00	\$0.01	\$0.00	\$0.01	\$0.00
Burnt Store	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Carlton Village	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Chuluota	\$0.07	\$0.02	\$0.07	\$0.02	\$0.07	\$0.02	\$0.07	\$0.02
Citrus Park	\$0.05	\$0.01	\$0.05	\$0.01	\$0.05	\$0.01	\$0.05	\$0.01
Citrus Springs	\$0.01	\$0.00	\$0.01	\$0.00	\$0.01	\$0.00	\$0.01	\$0.00
Crystal River High.	\$1.69	(\$0.33)	\$1.69	(\$0.33)	\$1.69	(\$0.33)	\$1.71	(\$0.33)
Daetwyler Shores	(\$0.71)	\$0.17	(\$0.71)	\$0.17	(\$0.71)	\$0.17	(\$0.72)	\$0.17
Deep Creek	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Deltona	\$0.02	\$0.01	\$0.02	\$0.01	\$0.02	\$0.01	\$0.02	\$0.01
Dol Ray Manor	\$1.69	(\$0.33)	\$1.69	(\$0.33)	\$1.69	(\$0.33)	\$1.71	(\$0.33)
Druid Hills	\$0.05	\$0.01	\$0.05	\$0.01	\$0.05	\$0.01	\$0.05	\$0.01
East Lake Harris Est.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fern Park	(\$0.71)	\$0.17	(\$0.71)	\$0.17	(\$0.71)	\$0.17	(\$0.72)	\$0.17
Fern Terrace	\$0.05	\$0.01	\$0.05	\$0.01	\$0.05	\$0.01	\$0.05	\$0.01
Fisherman's Haven	\$0.05	\$0.01	\$0.05	\$0.01	\$0.05	\$0.01	\$0.05	\$0.01
Fountains	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fox Run	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Friendly Center	(\$0.40)	\$0.04	(\$0.40)	\$0.04	(\$0.40)	\$0.04	(\$0.40)	\$0.04
Geneva Lake Est.	\$0.05	\$0.01	\$0.05	\$0.01	\$0.05	\$0.01	\$0.05	\$0.01
Golden Terrace	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Gospel Island Est.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Terrace	\$0.05	\$0.01	\$0.05	\$0.01	\$0.05	\$0.01	\$0.05	\$0.01
Harmony Homes	(\$0.80)	\$0.00	(\$0.80)	\$0.00	(\$0.80)	\$0.00	(\$0.81)	\$0.00
Hermits Cove	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Hobby Hills	\$0.05	\$0.01	\$0.05	\$0.01	\$0.05	\$0.01	\$0.05	\$0.01
Holiday Haven	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Holiday Heights	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Imperial Mobile Terr.	(\$0.71)	\$0.17	(\$0.71)	\$0.17	(\$0.71)	\$0.17	(\$0.72)	\$0.17

Surcharges for Admission of Errors and Reversals
(Category 1)

Water Service Areas	Surcharge Sept. '96 - April '97		Surcharge April '97 - Sept. '97		Surcharge Sept. '97 - Sept. '98		Surcharge Sept. '98 - New Rates	
	BFC	Gallonge			BFC	Gallonge	BFC	Gallonge
Intercession City	\$0.07	\$0.01	\$0.07	\$0.01	\$0.07	\$0.01	\$0.07	\$0.01
Interlachen Lake Est./Park Manor	\$0.07	\$0.02	\$0.07	\$0.02	\$0.07	\$0.02	\$0.07	\$0.02
Jungle Den	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Keystone Club Est.	\$1.69	(\$0.33)	\$1.69	(\$0.33)	\$1.69	(\$0.33)	\$1.71	(\$0.33)
Keystone Heights	\$0.05	\$0.01	\$0.05	\$0.01	\$0.05	\$0.01	\$0.05	\$0.01
Kingswood	(\$0.71)	\$0.17	(\$0.71)	\$0.17	(\$0.71)	\$0.17	(\$0.72)	\$0.17
Lake Ajay Est.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lake Brantley	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lake Conway Park	\$1.69	(\$0.33)	\$1.69	(\$0.33)	\$1.69	(\$0.33)	\$1.71	(\$0.33)
Lake Harriet Est.	\$0.05	\$0.01	\$0.05	\$0.01	\$0.05	\$0.01	\$0.05	\$0.01
Lakeside	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lakeview Villas	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lehigh	\$0.07	\$0.02	\$0.07	\$0.02	\$0.07	\$0.02	\$0.07	\$0.02
Leilani Heights	\$0.05	\$0.01	\$0.05	\$0.01	\$0.05	\$0.01	\$0.05	\$0.01
Leisure Lakes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Marco Island	\$0.07	\$0.02	\$0.07	\$0.02	\$0.07	\$0.02	\$0.07	\$0.02
Marco Shores	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Marion Oaks	\$0.05	\$0.01	\$0.05	\$0.01	\$0.05	\$0.01	\$0.05	\$0.01
Meredith Manor	\$0.05	\$0.01	\$0.05	\$0.01	\$0.05	\$0.01	\$0.05	\$0.01
Morningview	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Oak Forest	(\$0.71)	\$0.17	(\$0.71)	\$0.17	(\$0.71)	\$0.17	(\$0.72)	\$0.17
Oakwood	(\$0.71)	\$0.17	(\$0.71)	\$0.17	(\$0.71)	\$0.17	(\$0.72)	\$0.17
Palisades Country Club	\$0.05	\$0.01	\$0.05	\$0.01	\$0.05	\$0.01	\$0.05	\$0.01
Palm Port	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Palm Terrace	(\$0.71)	\$0.17	(\$0.71)	\$0.17	(\$0.71)	\$0.17	(\$0.72)	\$0.17
Palm Valley	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Palms Mobile Home Park	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Picciola Island	(\$0.71)	\$0.17	(\$0.71)	\$0.17	(\$0.71)	\$0.17	(\$0.72)	\$0.17
Pine Ridge	\$0.03	\$0.01	\$0.03	\$0.01	\$0.03	\$0.01	\$0.03	\$0.01
Pine Ridge Est.	\$0.05	\$0.01	\$0.05	\$0.01	\$0.05	\$0.01	\$0.05	\$0.01
Piney Woods	\$1.69	(\$0.33)	\$1.69	(\$0.33)	\$1.69	(\$0.33)	\$1.71	(\$0.33)
Point O' Woods	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Pomona Park	\$1.69	(\$0.33)	\$1.69	(\$0.33)	\$1.69	(\$0.33)	\$1.71	(\$0.33)
Postmaster Village	\$0.07	\$0.01	\$0.07	\$0.01	\$0.07	\$0.01	\$0.07	\$0.01
Quail Ridge	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Surcharges for Admission of Errors and Reversals
(Category 1)

Water Service Areas	Surcharge Sept. '96 - April '97		Surcharge April '97 - Sept. '97		Surcharge Sept. '97 - Sept. '98		Surcharge Sept. '98 - New Rates	
	BFC	Gallonage			BFC	Gallonage	BFC	Gallonage
Remington Forest	\$0.05	\$0.01	\$0.05	\$0.01	\$0.05	\$0.01	\$0.05	\$0.01
River Grove	\$0.07	\$0.02	\$0.07	\$0.02	\$0.07	\$0.02	\$0.07	\$0.02
Rosemont/Rolling Green	\$0.07	\$0.01	\$0.07	\$0.01	\$0.07	\$0.01	\$0.07	\$0.01
Salt Springs	\$4.60	(\$0.09)	\$4.60	(\$0.09)	\$4.59	(\$0.09)	\$4.64	(\$0.09)
Samira Villas	\$0.07	\$0.02	\$0.07	\$0.02	\$0.07	\$0.02	\$0.07	\$0.02
Silver Lake Estates/W. Shores	\$0.02	\$0.01	\$0.02	\$0.01	\$0.02	\$0.01	\$0.02	\$0.01
Silver Lake Oaks	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Skycrest	(\$0.10)	\$0.01	(\$0.10)	\$0.01	(\$0.10)	\$0.01	(\$0.10)	\$0.01
Spring Gardens	\$0.01	\$0.00	\$0.01	\$0.00	\$0.01	\$0.00	\$0.01	\$0.00
Stone Mountain	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
St. John's Highlands	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sugar Mill	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sugar Mill Woods	\$0.03	\$0.01	\$0.03	\$0.01	\$0.03	\$0.01	\$0.03	\$0.01
Sunny Hills	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sunshine Parkway	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tropical Park	\$0.07	\$0.02	\$0.07	\$0.02	\$0.07	\$0.02	\$0.07	\$0.02
University Shores	\$0.02	\$0.01	\$0.02	\$0.01	\$0.02	\$0.01	\$0.02	\$0.01
Valencia Terrace	\$0.05	\$0.01	\$0.05	\$0.01	\$0.05	\$0.01	\$0.05	\$0.01
Venetian Village	\$3.14	\$0.05	\$3.14	\$0.05	\$3.15	\$0.05	\$3.18	\$0.05
Welaka/Saratoga Harbor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Westmont	\$0.05	\$0.01	\$0.05	\$0.01	\$0.05	\$0.01	\$0.05	\$0.01
Windsong	\$0.07	\$0.02	\$0.07	\$0.02	\$0.07	\$0.02	\$0.07	\$0.02
Woodmere	\$0.01	\$0.00	\$0.01	\$0.00	\$0.01	\$0.00	\$0.01	\$0.00
Wootens	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Zephyr Shores	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Southern States Utilities, Inc.
Docket No. 950495-WS
Water Percentage Surcharge

Water Schedule 2

Category I Items Water Service Areas	Capband Revenue Requirement		% Change To Apply To Bills
	Final Order	Remand Admissions Error & Reversals	
Amelia Island	\$548,989	\$553,805	0.88%
Apache Shores	\$26,516	\$26,516	0.00%
Apple Valley	\$285,742	\$285,867	0.04%
Bay Lake Estates	\$38,824	\$38,029	-2.05%
Beacon Hills	\$1,102,569	\$1,103,007	0.04%
Beecher's Point	\$42,855	\$42,855	0.00%
Buenaventura Lakes	\$1,728,162	\$1,729,316	0.07%
Burnt Store	\$554,060	\$554,060	0.00%
Carlton Village	\$76,393	\$76,393	0.00%
Chuluota	\$321,701	\$323,576	0.58%
Citrus Park	\$93,136	\$93,625	0.52%
Citrus Springs	\$423,942	\$424,195	0.06%
Crystal River High.	\$31,233	\$30,683	-1.76%
Daetwyler Shores	\$57,405	\$58,950	2.69%
Deep Creek	\$1,515,698	\$1,515,698	0.00%
Deltona	\$5,466,065	\$5,499,766	0.62%
Dol Ray Manor	\$48,993	\$46,206	-5.69%
Druid Hills	\$112,397	\$112,982	0.52%
East Lake Harris Est.	\$41,474	\$41,474	0.00%
Fern Park	\$67,137	\$68,435	1.93%
Fern Terrace	\$39,339	\$39,544	0.52%
Fisherman's Haven	\$34,984	\$35,168	0.53%
Fountains	\$18,223	\$18,223	0.00%
Fox Run	\$62,116	\$62,116	0.00%
Friendly Center	\$8,911	\$8,869	-0.47%
Geneva Lake Est.	\$36,134	\$36,323	0.52%
Golden Terrace	\$33,724	\$33,870	0.43%
Gospel Island Est.	\$3,888	\$3,888	0.00%
Grand Terrace	\$36,060	\$36,248	0.52%
Harmony Homes	\$36,189	\$35,585	-1.67%
Hermits Cove	\$45,538	\$45,538	0.00%
Hobby Hills	\$23,462	\$23,585	0.53%
Holiday Haven	\$32,030	\$32,030	0.00%
Holiday Heights	\$30,236	\$30,236	0.00%
Imperial Mobile Terr.	\$64,997	\$65,207	0.32%
Intercession City	\$103,429	\$103,810	0.37%
Interlachen Lake Est./Park Manor	\$85,886	\$86,353	0.54%
Jungle Den	\$20,229	\$20,229	0.00%
Keystone Club Est.	\$61,832	\$61,287	-0.88%
Keystone Heights	\$338,238	\$340,008	0.52%
Kingswood	\$17,121	\$17,214	0.54%
Lake Ajay Est.	\$76,781	\$76,781	0.00%
Lake Brantley	\$35,616	\$35,616	0.00%
Lake Conway Park	\$35,359	\$34,557	-2.27%
Lake Harriet Est.	\$81,239	\$81,664	0.52%
Lakeside	\$42,565	\$42,565	0.00%
Lakeview Villas	\$5,089	\$5,089	0.00%
Lehigh	\$3,108,165	\$3,124,773	0.53%
Leilani Heights	\$129,137	\$129,809	0.52%
Leisure Lakes	\$54,098	\$54,098	0.00%
Marco Island	\$9,161,322	\$9,217,587	0.61%
Marco Shores	\$169,296	\$169,296	0.00%
Marion Oaks	\$698,179	\$701,853	0.53%
Meredith Manor	\$224,774	\$225,948	0.52%
Morningview	\$23,805	\$23,805	0.00%

Southern States Utilities, Inc.
Docket No. 950495-WS
Water Percentage Surcharge

Water Schedule 2

Category Items	Capband Revenue Requirement		% Change To Apply To Bills
	Final Order	Remand Admissions Error & Reversals	
Water Service Areas			
Oak Forest	\$50,884	\$51,691	1.59%
Oakwood	\$52,848	\$52,839	-0.02%
Palisades Country Club	\$69,966	\$70,327	0.52%
Palm Port	\$36,798	\$36,798	0.00%
Palm Terrace	\$316,264	\$316,808	0.17%
Palm Valley	\$134,310	\$134,310	0.00%
Palms Mobile Home Park	\$12,124	\$12,124	0.00%
Picciola Island	\$45,759	\$46,485	1.59%
Pine Ridge	\$276,271	\$278,545	0.82%
Pine Ridge Est.	\$69,400	\$69,762	0.52%
Piney Woods	\$75,499	\$73,190	-3.06%
Point O' Woods	\$132,379	\$132,379	0.00%
Pomona Park	\$61,983	\$62,098	0.19%
Postmaster Village	\$78,745	\$79,026	0.36%
Quail Ridge	\$10,521	\$10,521	0.00%
Remington Forest	\$34,508	\$34,687	0.52%
River Grove	\$42,681	\$42,924	0.57%
Rosemont/Rolling Green	\$88,238	\$88,541	0.34%
Salt Springs	\$105,826	\$112,027	5.86%
Samira Villas	\$5,174	\$5,203	0.57%
Silver Lake Estates/W. Shores	\$404,226	\$406,782	0.63%
Silver Lake Oaks	\$12,360	\$12,360	0.00%
Skycrest	\$45,337	\$45,407	0.15%
Spring Gardens	\$24,224	\$24,242	0.07%
Stone Mountain	\$5,720	\$5,720	0.00%
St. John's Highlands	\$21,027	\$21,027	0.00%
Sugar Mill	\$186,430	\$186,430	0.00%
Sugar Mill Woods	\$703,545	\$709,200	0.80%
Sunny Hills	\$200,340	\$200,340	0.00%
Sunshine Parkway	\$80,498	\$80,498	0.00%
Tropical Park	\$202,897	\$204,018	0.55%
University Shores	\$938,502	\$944,297	0.62%
Valencia Terrace	\$92,906	\$93,395	0.53%
Venetian Village	\$47,228	\$52,952	12.12%
Welaka/Saratoga Harbor	\$39,576	\$39,576	0.00%
Westmont	\$40,692	\$40,904	0.52%
Windsong	\$43,910	\$44,161	0.57%
Woodmere	\$418,950	\$419,123	0.04%
Wootens	\$6,265	\$6,265	0.00%
Zephyr Shores	\$87,057	\$87,057	0.00%
Total	\$32,863,149	\$33,018,250	0.47%

Docket No. 950495-WS

Wastewater Percentage Surcharge

Category I Items Wastewater Service Areas	Capband Revenue Requirement		% Change To Apply To Bills
	Final Order	Remand Admissions Error & Reversals	
Amelia Island	\$1,063,717	\$1,139,979	7.17%
Apache Shores	\$31,386	\$31,386	0.00%
Apple Valley	\$64,246	\$65,884	2.55%
Beacon Hills	\$1,380,008	\$1,437,086	4.14%
Beecher's Point	\$23,925	\$23,925	0.00%
Buenaventura Lakes	\$3,237,258	\$3,118,527	-3.67%
Burnt Store	\$270,316	\$275,519	1.92%
Chuluota	\$83,195	\$83,195	0.00%
Citrus Park	\$141,877	\$143,357	1.04%
Citrus Springs	\$322,541	\$325,910	1.04%
Deep Creek	\$1,924,096	\$1,871,367	-2.74%
Deltona	\$3,245,149	\$3,244,538	-0.02%
Fisherman's Haven	\$85,381	\$85,381	0.00%
Florida Central Commerce Park	\$159,062	\$159,045	-0.01%
Fox Run	\$74,170	\$74,170	0.00%
Holiday Haven	\$42,646	\$42,646	0.00%
Jungle Den	\$40,473	\$40,473	0.00%
Lehigh	\$2,766,124	\$3,080,524	11.37%
Leilani Heights	\$196,695	\$183,384	-6.77%
Leisure Lakes (Covered Bridge)	\$66,399	\$64,819	-2.38%
Marco Island	\$2,617,543	\$3,286,267	25.55%
Marco Shores	\$165,900	\$165,900	0.00%
Marion Oaks	\$753,213	\$753,213	0.00%
Meredith Manor	\$14,070	\$14,672	4.28%
Morningview	\$24,852	\$24,848	-0.02%
Palm Port	\$60,315	\$60,315	0.00%
Palm Terrace	\$376,650	\$376,881	0.06%
Park Manor	\$27,799	\$27,799	0.00%
Point O' Woods	\$73,753	\$73,735	-0.02%
Salt Springs	\$94,866	\$84,692	-10.72%
Silver Lake Oaks	\$15,091	\$15,091	0.00%
South Forty	\$76,556	\$76,556	0.00%
Spring Gardens	\$31,136	\$31,735	1.92%
Sugar Mill	\$285,595	\$288,580	1.05%
Sugar Mill Woods	\$592,338	\$605,933	2.30%
Sunny Hills	\$98,927	\$98,927	0.00%
Sunshine Parkway	\$115,823	\$116,021	0.17%
Tropical Isles	\$120,913	\$120,913	0.00%
University Shores	\$2,517,117	\$2,498,138	-0.75%
Venetian Terrace	\$123,440	\$122,852	-0.48%
Venetian Village	\$46,774	\$47,262	1.04%
Woodmere	\$938,950	\$948,709	1.04%
Zephyr Shores	\$159,572	\$159,572	0.00%
Total	\$24,549,857	\$25,489,726	3.83%

Southern States Utilities, Inc.
Docket No. 950495-WS
Surcharge as Percentage Across the Board

Schedule No. 3

Category I Items

	<u>Final Order Revenue Requirement</u>	<u>Category I Revenue Requirement</u>	<table border="1"><tr><td>% Change To Apply To Bills</td></tr></table>	% Change To Apply To Bills
% Change To Apply To Bills				
Water	\$33,327,179	\$33,486,137	0.48%	
Wastewater	\$24,701,472	\$25,648,224	3.83%	

Category I Items Water Service Areas	Capband Revenue Requirement		Change In Revenue Requirement	Gallons Sold After Staff's Conservation Adjustments	Water Gallage Surcharge
	Final Order	Remand Admissions Error & Reversals			
Amelia Island	\$548,989	\$553,805	\$4,816	386,950,652	\$0.01
Apache Shores	\$26,516	\$26,516	\$0	3,450,738	\$0.00
Apple Valley	\$285,742	\$285,867	\$125	126,359,211	\$0.00
Bay Lake Estates	\$38,824	\$38,029	(\$796)	6,763,381	(\$0.12)
Beacon Hills	\$1,102,569	\$1,103,007	\$438	509,512,484	\$0.00
Beecher's Point	\$42,855	\$42,855	\$0	6,932,720	\$0.00
Buenaventura Lakes	\$1,728,162	\$1,729,316	\$1,154	572,983,769	\$0.00
Burnt Store	\$554,060	\$554,060	\$0	87,172,302	\$0.00
Carlton Village	\$76,393	\$76,393	\$0	13,147,894	\$0.00
Chuluota	\$321,701	\$323,576	\$1,875	63,749,858	\$0.03
Citrus Park	\$93,136	\$93,625	\$489	26,839,016	\$0.02
Citrus Springs	\$423,942	\$424,195	\$253	155,027,125	\$0.00
Crystal River High.	\$31,233	\$30,683	(\$549)	6,570,796	(\$0.08)
Daetwyler Shores	\$57,405	\$58,950	\$1,546	15,803,222	\$0.10
Deep Creek	\$1,515,698	\$1,515,698	\$0	236,540,886	\$0.00
Deltona	\$5,466,065	\$5,499,766	\$33,701	2,743,951,896	\$0.01
Dol Ray Manor	\$48,993	\$46,206	(\$2,786)	13,098,996	(\$0.21)
Druid Hills	\$112,397	\$112,982	\$585	38,571,842	\$0.02
East Lake Harris Est.	\$41,474	\$41,474	\$0	5,627,978	\$0.00
Fern Park	\$67,137	\$68,435	\$1,299	17,015,846	\$0.08
Fern Terrace	\$39,339	\$39,544	\$205	12,943,122	\$0.02
Fisherman's Haven	\$34,984	\$35,168	\$184	9,749,825	\$0.02
Fountains	\$18,223	\$18,223	\$0	3,140,726	\$0.00
Fox Run	\$62,116	\$62,116	\$0	11,174,383	\$0.00
Friendly Center	\$8,911	\$8,869	(\$42)	1,421,162	(\$0.03)
Geneva Lake Est.	\$36,134	\$36,323	\$189	11,696,401	\$0.02
Golden Terrace	\$33,724	\$33,870	\$146	4,741,215	\$0.03
Gospel Island Est.	\$3,888	\$3,888	\$0	651,590	\$0.00
Grand Terrace	\$36,060	\$36,248	\$188	12,131,627	\$0.02
Harmony Homes	\$36,189	\$35,585	(\$604)	6,613,595	(\$0.09)
Hermits Cove	\$45,538	\$45,538	\$0	6,317,476	\$0.00
Hobby Hills	\$23,462	\$23,585	\$123	6,547,531	\$0.02
Holiday Haven	\$32,030	\$32,030	\$0	4,527,697	\$0.00
Holiday Heights	\$30,236	\$30,236	\$0	5,509,480	\$0.00
Imperial Mobile Terr.	\$64,997	\$65,207	\$210	13,454,692	\$0.02
Intercession City	\$103,429	\$103,810	\$381	16,091,073	\$0.02
Interlachen Lake Est./Park Manor	\$85,886	\$86,353	\$467	12,693,768	\$0.04
Jungle Den	\$20,229	\$20,229	\$0	2,630,149	\$0.00
Keystone Club Est.	\$61,832	\$61,287	(\$545)	12,220,984	(\$0.04)
Keystone Heights	\$338,238	\$340,008	\$1,769	105,448,800	\$0.02
Kingswood	\$17,121	\$17,214	\$93	3,651,442	\$0.03
Lake Ajay Est.	\$76,781	\$76,781	\$0	16,269,457	\$0.00
Lake Brantley	\$35,616	\$35,616	\$0	6,219,584	\$0.00
Lake Conway Park	\$35,359	\$34,557	(\$802)	7,700,138	(\$0.10)
Lake Harriet Est.	\$81,239	\$81,664	\$425	25,383,588	\$0.02
Lakeside	\$42,565	\$42,565	\$0	7,174,680	\$0.00
Lakeview Villas	\$5,089	\$5,089	\$0	795,840	\$0.00
Lehigh	\$3,108,165	\$3,124,773	\$16,609	422,074,099	\$0.04
Leilani Heights	\$129,137	\$129,809	\$673	43,556,153	\$0.02
Leisure Lakes	\$54,098	\$54,098	\$0	7,291,405	\$0.00
Marco Island	\$9,161,322	\$9,217,587	\$56,265	2,183,445,618	\$0.03
Marco Shores	\$169,296	\$169,296	\$0	25,538,586	\$0.00

Category I Items Water Service Areas	Capband Revenue Requirement		Change In Revenue Requirement	Gallons Sold After Staff's Conservation Adjustments	Water Gallage Surcharge
	Final Order	Remand Admissions Error & Reversals			
Marion Oaks	\$698,179	\$701,853	\$3,674	189,106,132	\$0.02
Meredith Manor	\$224,774	\$225,948	\$1,174	72,587,134	\$0.02
Morningview	\$23,805	\$23,805	\$0	4,046,901	\$0.00
Oak Forest	\$50,884	\$51,691	\$807	12,385,272	\$0.07
Oakwood	\$52,848	\$52,839	(\$9)	10,422,602	(\$0.00)
Palisades Country Club	\$69,966	\$70,327	\$361	27,933,476	\$0.01
Palm Port	\$36,798	\$36,798	\$0	5,459,936	\$0.00
Palm Terrace	\$316,264	\$316,808	\$544	64,093,272	\$0.01
Palm Valley	\$134,310	\$134,310	\$0	24,310,468	\$0.00
Palms Mobile Home Park	\$12,124	\$12,124	\$0	1,615,690	\$0.00
Picciola Island	\$45,759	\$46,485	\$725	11,137,099	\$0.07
Pine Ridge	\$276,271	\$278,545	\$2,274	154,712,075	\$0.01
Pine Ridge Est.	\$69,400	\$69,762	\$363	22,005,934	\$0.02
Piney Woods	\$75,499	\$73,190	(\$2,309)	17,307,382	(\$0.13)
Point O' Woods	\$132,379	\$132,379	\$0	19,972,792	\$0.00
Pomona Park	\$61,983	\$62,098	\$115	11,291,978	\$0.01
Postmaster Village	\$78,745	\$79,026	\$281	14,671,468	\$0.02
Quail Ridge	\$10,521	\$10,521	\$0	1,969,369	\$0.00
Remington Forest	\$34,508	\$34,687	\$179	12,622,841	\$0.01
River Grove	\$42,681	\$42,924	\$244	7,790,550	\$0.03
Rosemont/Rolling Green	\$88,238	\$88,541	\$303	19,482,199	\$0.02
Salt Springs	\$105,826	\$112,027	\$6,201	33,018,619	\$0.19
Samira Villas	\$5,174	\$5,203	\$29	921,520	\$0.03
Silver Lake Estates/W. Shores	\$404,226	\$406,782	\$2,556	212,631,383	\$0.01
Silver Lake Oaks	\$12,360	\$12,360	\$0	1,969,785	\$0.00
Skycrest	\$45,337	\$45,407	\$70	6,996,671	\$0.01
Spring Gardens	\$24,224	\$24,242	\$18	7,208,384	\$0.00
Stone Mountain	\$5,720	\$5,720	\$0	1,277,287	\$0.00
St. John's Highlands	\$21,027	\$21,027	\$0	2,887,727	\$0.00
Sugar Mill	\$186,430	\$186,430	\$0	26,213,961	\$0.00
Sugar Mill Woods	\$703,545	\$709,200	\$5,655	357,628,012	\$0.02
Sunny Hills	\$200,340	\$200,340	\$0	29,069,637	\$0.00
Sunshine Parkway	\$80,498	\$80,498	\$0	31,164,194	\$0.00
Tropical Park	\$202,897	\$204,018	\$1,121	32,343,582	\$0.03
University Shores	\$938,502	\$944,297	\$5,795	472,472,698	\$0.01
Valencia Terrace	\$92,906	\$93,395	\$489	25,633,088	\$0.02
Venetian Village	\$47,228	\$52,952	\$5,723	8,838,626	\$0.65
Welaka/Saratoga Harbor	\$39,576	\$39,576	\$0	5,576,528	\$0.00
Westmont	\$40,692	\$40,904	\$213	12,929,953	\$0.02
Windsong	\$43,910	\$44,161	\$251	8,072,990	\$0.03
Woodmere	\$418,950	\$419,123	\$172	190,666,134	\$0.00
Wootens	\$6,265	\$6,265	\$0	863,782	\$0.00
Zephyr Shores	\$87,057	\$87,057	\$0	11,289,621	\$0.00
Total	\$32,863,149	\$33,018,250	\$155,102	10,229,475,250	\$0.02

Category I Items Wastewater Service Areas	Capband Revenue Requirement			Gallons Sold After Staff's Adjustments	Wastewater Gallonage Surcharge
	Final Order	Remand Admissions Error & Reversals	Change In Revenue Requirement		
Amelia Island	\$1,063,717	\$1,139,979	\$76,262	218,482,447	\$0.35
Apache Shores	\$31,386	\$31,386	\$0	2,028,256	\$0.00
Apple Valley	\$64,246	\$65,884	\$1,638	9,902,089	\$0.17
Beacon Hills	\$1,380,008	\$1,437,086	\$57,078	236,991,367	\$0.24
Beecher's Point	\$23,925	\$23,925	\$0	1,907,261	\$0.00
Buenaventura Lakes	\$3,237,258	\$3,118,527	(\$118,731)	378,587,511	(\$0.31)
Burnt Store	\$270,316	\$275,519	\$5,203	53,071,050	\$0.10
Chuluota	\$83,195	\$83,195	\$0	6,717,454	\$0.00
Citrus Park	\$141,877	\$143,357	\$1,480	13,734,656	\$0.11
Citrus Springs	\$322,541	\$325,910	\$3,369	28,079,250	\$0.12
Deep Creek	\$1,924,096	\$1,871,367	(\$52,729)	205,355,956	(\$0.26)
Deltona	\$3,245,149	\$3,244,538	(\$611)	267,068,340	(\$0.00)
Fisherman's Haven	\$85,381	\$85,381	\$0	6,776,067	\$0.00
Florida Central Commerce Park	\$159,062	\$159,045	(\$17)	19,672,522	(\$0.00)
Fox Run	\$74,170	\$74,170	\$0	6,485,265	\$0.00
Holiday Haven	\$42,646	\$42,646	\$0	3,086,287	\$0.00
Jungle Den	\$40,473	\$40,473	\$0	2,723,952	\$0.00
Lehigh	\$2,766,124	\$3,080,524	\$314,400	289,176,688	\$1.09
Leilani Heights	\$196,695	\$183,384	(\$13,311)	24,903,912	(\$0.53)
Leisure Lakes (Covered Bridge)	\$66,399	\$64,819	(\$1,580)	6,601,939	(\$0.24)
Marco Island	\$2,617,543	\$3,286,267	\$668,724	606,099,487	\$1.10
Marco Shores	\$165,900	\$165,900	\$0	12,503,257	\$0.00
Marion Oaks	\$753,213	\$753,213	\$0	57,321,855	\$0.00
Meredith Manor	\$14,070	\$14,672	\$602	2,439,358	\$0.25
Morningview	\$24,852	\$24,848	(\$4)	2,114,847	(\$0.00)
Palm Port	\$60,315	\$60,315	\$0	4,708,901	\$0.00
Palm Terrace	\$376,650	\$376,881	\$231	39,668,504	\$0.01
Park Manor	\$27,799	\$27,799	\$0	2,680,248	\$0.00
Point O' Woods	\$73,753	\$73,735	(\$18)	5,496,170	(\$0.00)
Salt Springs	\$94,866	\$84,692	(\$10,174)	13,181,869	(\$0.77)
Silver Lake Oaks	\$15,091	\$15,091	\$0	1,173,277	\$0.00
South Forty	\$76,556	\$76,556	\$0	9,193,265	\$0.00
Spring Gardens	\$31,136	\$31,735	\$599	5,497,563	\$0.11
Sugar Mill	\$285,595	\$288,580	\$2,985	23,702,439	\$0.13
Sugar Mill Woods	\$592,338	\$605,933	\$13,595	152,750,936	\$0.09
Sunny Hills	\$98,927	\$98,927	\$0	7,643,723	\$0.00
Sunshine Parkway	\$115,823	\$116,021	\$198	25,526,159	\$0.01
Tropical Isles	\$120,913	\$120,913	\$0	n/a	n/a
University Shores	\$2,517,117	\$2,498,138	(\$18,979)	310,922,487	(\$0.06)
Venetian Terrace	\$123,440	\$122,852	(\$588)	14,880,341	(\$0.04)
Venetian Village	\$46,774	\$47,262	\$488	4,568,005	\$0.11
Woodmere	\$938,950	\$948,709	\$9,759	108,583,330	\$0.09
Zephyr Shores	\$159,572	\$159,572	\$0	10,574,641	\$0.00
Total	\$24,549,857	\$25,489,726	\$939,869	3,083,424,960	\$0.30

Category I Items

Water Service Areas	Capband Revenue Requirement			Factored ERCs	Water BFC Surcharge Per ERC
	Final Order	Remand Admissions Error & Reversals	Change In Revenue Requirement		
Amelia Island	\$548,989	\$553,805	\$4,816	31,554	\$0.15
Apache Shores	\$26,516	\$26,516	\$0	1,823	\$0.00
Apple Valley	\$285,742	\$285,867	\$125	12,522	\$0.01
Bay Lake Estates	\$38,824	\$38,029	(\$796)	884	(\$0.90)
Beacon Hills	\$1,102,569	\$1,103,007	\$438	43,769	\$0.01
Beecher's Point	\$42,855	\$42,855	\$0	1,150	\$0.00
Buenaventura Lakes	\$1,728,162	\$1,729,316	\$1,154	115,379	\$0.01
Burnt Store	\$554,060	\$554,060	\$0	16,019	\$0.00
Carlton Village	\$76,393	\$76,393	\$0	1,784	\$0.00
Chuluota	\$321,701	\$323,576	\$1,875	8,574	\$0.22
Citrus Park	\$93,136	\$93,625	\$489	4,410	\$0.11
Citrus Springs	\$423,942	\$424,195	\$253	25,305	\$0.01
Crystal River High.	\$31,233	\$30,683	(\$549)	958	(\$0.57)
Daetwyler Shores	\$57,405	\$58,950	\$1,546	1,607	\$0.96
Deep Creek	\$1,515,698	\$1,515,698	\$0	44,816	\$0.00
Deltona	\$5,466,065	\$5,499,766	\$33,701	313,053	\$0.11
Dol Ray Manor	\$48,993	\$46,206	(\$2,786)	909	(\$3.07)
Druid Hills	\$112,397	\$112,982	\$585	3,988	\$0.15
East Lake Harris Est.	\$41,474	\$41,474	\$0	2,128	\$0.00
Fern Park	\$67,137	\$68,435	\$1,299	2,245	\$0.58
Fern Terrace	\$39,339	\$39,544	\$205	1,516	\$0.14
Fisherman's Haven	\$34,984	\$35,168	\$184	1,728	\$0.11
Fountains	\$18,223	\$18,223	\$0	424	\$0.00
Fox Run	\$62,116	\$62,116	\$0	1,333	\$0.00
Friendly Center	\$8,911	\$8,869	(\$42)	247	(\$0.17)
Geneva Lake Est.	\$36,134	\$36,323	\$189	1,434	\$0.13
Golden Terrace	\$33,724	\$33,870	\$146	1,460	\$0.10
Gospel Island Est.	\$3,888	\$3,888	\$0	96	\$0.00
Grand Terrace	\$36,060	\$36,248	\$188	1,332	\$0.14
Harmony Homes	\$36,189	\$35,585	(\$604)	755	(\$0.80)
Hermits Cove	\$45,538	\$45,538	\$0	2,090	\$0.00
Hobby Hills	\$23,462	\$23,585	\$123	1,157	\$0.11
Holiday Haven	\$32,030	\$32,030	\$0	1,346	\$0.00
Holiday Heights	\$30,236	\$30,236	\$0	634	\$0.00
Imperial Mobile Terr.	\$64,997	\$65,207	\$210	2,926	\$0.07
Intercession City	\$103,429	\$103,810	\$381	3,149	\$0.12
Interlachen Lake Est./Park Manor	\$85,886	\$86,353	\$467	3,044	\$0.15
Jungle Den	\$20,229	\$20,229	\$0	1,355	\$0.00
Keystone Club Est.	\$61,832	\$61,287	(\$545)	2,064	(\$0.26)
Keystone Heights	\$338,238	\$340,008	\$1,769	14,294	\$0.12
Kingswood	\$17,121	\$17,214	\$93	744	\$0.12
Lake Ajay Est.	\$76,781	\$76,781	\$0	1,297	\$0.00
Lake Brantley	\$35,616	\$35,616	\$0	808	\$0.00
Lake Conway Park	\$35,359	\$34,557	(\$802)	1,029	(\$0.78)
Lake Harriet Est.	\$81,239	\$81,664	\$425	3,421	\$0.12
Lakeside	\$42,565	\$42,565	\$0	1,038	\$0.00
Lakeview Villas	\$5,089	\$5,089	\$0	149	\$0.00
Lehigh	\$3,108,165	\$3,124,773	\$16,609	116,672	\$0.14
Leilani Heights	\$129,137	\$129,809	\$673	4,746	\$0.14
Leisure Lakes	\$54,098	\$54,098	\$0	2,916	\$0.00
Marco Island	\$9,161,322	\$9,217,587	\$56,265	179,945	\$0.31
Marco Shores	\$169,296	\$169,296	\$0	5,521	\$0.00
Marion Oaks	\$698,179	\$701,853	\$3,674	35,667	\$0.10
Meredith Manor	\$224,774	\$225,948	\$1,174	8,957	\$0.13

Category I Items Water Service Areas	Capband Revenue Requirement			Factored ERCs	Water BFC Surcharge Per ERC
	Final Order	Remand Admissions Error & Reversals	Change In Revenue Requirement		
Morningview	\$23,805	\$23,805	\$0	570	\$0.00
Oak Forest	\$50,884	\$51,691	\$807	1,829	\$0.44
Oakwood	\$52,848	\$52,839	(\$9)	2,508	(\$0.00)
Palisades Country Club	\$69,966	\$70,327	\$361	1,636	\$0.22
Palm Port	\$36,798	\$36,798	\$0	1,277	\$0.00
Palm Terrace	\$316,264	\$316,808	\$544	14,580	\$0.04
Palm Valley	\$134,310	\$134,310	\$0	2,851	\$0.00
Palms Mobile Home Park	\$12,124	\$12,124	\$0	701	\$0.00
Picciola Island	\$45,759	\$46,485	\$725	1,645	\$0.44
Pine Ridge	\$276,271	\$278,545	\$2,274	24,226	\$0.09
Pine Ridge Est.	\$69,400	\$69,762	\$363	2,853	\$0.13
Piney Woods	\$75,499	\$73,190	(\$2,309)	2,013	(\$1.15)
Point O' Woods	\$132,379	\$132,379	\$0	4,335	\$0.00
Pomona Park	\$61,983	\$62,098	\$115	2,273	\$0.05
Postmaster Village	\$78,745	\$79,026	\$281	1,919	\$0.15
Quail Ridge	\$10,521	\$10,521	\$0	211	\$0.00
Remington Forest	\$34,508	\$34,687	\$179	1,056	\$0.17
River Grove	\$42,681	\$42,924	\$244	1,254	\$0.19
Rosemont/Rolling Green	\$88,238	\$88,541	\$303	1,549	\$0.20
Salt Springs	\$105,826	\$112,027	\$6,201	1,994	\$3.11
Samira Villas	\$5,174	\$5,203	\$29	156	\$0.19
Silver Lake Estates/W. Shores	\$404,226	\$406,782	\$2,556	21,507	\$0.12
Silver Lake Oaks	\$12,360	\$12,360	\$0	344	\$0.00
Skycrest	\$45,337	\$45,407	\$70	1,378	\$0.05
Spring Gardens	\$24,224	\$24,242	\$18	1,788	\$0.01
Stone Mountain	\$5,720	\$5,720	\$0	91	\$0.00
St. John's Highlands	\$21,027	\$21,027	\$0	1,013	\$0.00
Sugar Mill	\$186,430	\$186,430	\$0	7,953	\$0.00
Sugar Mill Woods	\$703,545	\$709,200	\$5,655	69,277	\$0.08
Sunny Hills	\$200,340	\$200,340	\$0	7,503	\$0.00
Sunshine Parkway	\$80,498	\$80,498	\$0	882	\$0.00
Tropical Park	\$202,897	\$204,018	\$1,121	6,780	\$0.17
University Shores	\$938,502	\$944,297	\$5,795	53,522	\$0.11
Valencia Terrace	\$92,906	\$93,395	\$489	4,645	\$0.11
Venetian Village	\$47,228	\$52,952	\$5,723	1,682	\$3.40
Welaka/Saratoga Harbor	\$39,576	\$39,576	\$0	1,683	\$0.00
Westmont	\$40,692	\$40,904	\$213	1,667	\$0.13
Windsong	\$43,910	\$44,161	\$251	1,280	\$0.20
Woodmere	\$418,950	\$419,123	\$172	17,240	\$0.01
Wootens	\$6,265	\$6,265	\$0	295	\$0.00
Zephyr Shores	\$87,057	\$87,057	\$0	6,017	\$0.00
Total	\$32,863,149	\$33,018,250	\$155,102	1,316,154	\$0.12

Category I Items Wastewater Service Areas	Capband Revenue Requirement			Factored ERCs	Wastewater BFC Surcharge Per ERC
	Final Order	Remand Admissions Error & Reversals	Change In Revenue Requirement		
Amelia Island	\$1,063,717	\$1,139,979	\$76,262	24,883	\$3.06
Apache Shores	\$31,386	\$31,386	\$0	1,348	\$0.00
Apple Valley	\$64,246	\$65,884	\$1,638	2,065	\$0.79
Beacon Hills	\$1,380,008	\$1,437,086	\$57,078	40,210	\$1.42
Beecher's Point	\$23,925	\$23,925	\$0	482	\$0.00
Buenaventura Lakes	\$3,237,258	\$3,118,527	(\$118,731)	91,369	(\$1.30)
Burnt Store	\$270,316	\$275,519	\$5,203	13,459	\$0.39
Chuluota	\$83,195	\$83,195	\$0	1,630	\$0.00
Citrus Park	\$141,877	\$143,357	\$1,480	3,277	\$0.45
Citrus Springs	\$322,541	\$325,910	\$3,369	8,422	\$0.40
Deep Creek	\$1,924,096	\$1,871,367	(\$52,729)	45,642	(\$1.16)
Deltona	\$3,245,149	\$3,244,538	(\$611)	61,064	(\$0.01)
Fisherman's Haven	\$85,381	\$85,381	\$0	1,739	\$0.00
Florida Central Commerce Park	\$159,062	\$159,045	(\$17)	1,773	(\$0.01)
Fox Run	\$74,170	\$74,170	\$0	1,245	\$0.00
Holiday Haven	\$42,646	\$42,646	\$0	1,118	\$0.00
Jungle Den	\$40,473	\$40,473	\$0	1,409	\$0.00
Lehigh	\$2,766,124	\$3,080,524	\$314,400	92,052	\$3.42
Leilani Heights	\$196,695	\$183,384	(\$13,311)	4,777	(\$2.79)
Leisure Lakes (Covered Bridge)	\$66,399	\$64,819	(\$1,580)	2,754	(\$0.57)
Marco Island	\$2,617,543	\$3,286,267	\$668,724	49,546	\$13.50
Marco Shores	\$165,900	\$165,900	\$0	3,850	\$0.00
Marion Oaks	\$753,213	\$753,213	\$0	17,041	\$0.00
Meredith Manor	\$14,070	\$14,672	\$602	406	\$1.48
Morningview	\$24,852	\$24,848	(\$4)	438	(\$0.01)
Palm Port	\$60,315	\$60,315	\$0	1,278	\$0.00
Palm Terrace	\$376,650	\$376,881	\$231	12,415	\$0.02
Park Manor	\$27,799	\$27,799	\$0	402	\$0.00
Point O' Woods	\$73,753	\$73,735	(\$18)	1,767	(\$0.01)
Salt Springs	\$94,866	\$84,692	(\$10,174)	1,827	(\$5.57)
Silver Lake Oaks	\$15,091	\$15,091	\$0	323	\$0.00
South Forty	\$76,556	\$76,556	\$0	874	\$0.00
Spring Gardens	\$31,136	\$31,735	\$599	1,791	\$0.33
Sugar Mill	\$285,595	\$288,580	\$2,985	7,816	\$0.38
Sugar Mill Woods	\$592,338	\$605,933	\$13,595	31,643	\$0.43
Sunny Hills	\$98,927	\$98,927	\$0	2,151	\$0.00
Sunshine Parkway	\$115,823	\$116,021	\$198	953	\$0.21
Tropical Isles	\$120,913	\$120,913	\$0	3,406	\$0.00
University Shores	\$2,517,117	\$2,498,138	(\$18,979)	48,192	(\$0.39)
Venetian Terrace	\$123,440	\$122,852	(\$588)	4,675	(\$0.13)
Venetian Village	\$46,774	\$47,262	\$488	1,068	\$0.46
Woodmere	\$938,950	\$948,709	\$9,759	16,220	\$0.60
Zephyr Shores	\$159,572	\$159,572	\$0	5,993	\$0.00
Total	\$24,549,857	\$25,489,726	\$939,869	614,793	\$1.53

Water Service Area		Final Order Bill @ 10,000 Gal.	Water Service Area		Category I Rates Bill @ 10,000 Gal.
Bands			Bands		
Band A →	Amelia Island	\$15.10	Amelia Island	\$15.23	
	Pine Ridge	\$15.10	Pine Ridge	\$15.23	
	Sugar Mill Woods	\$15.10	Sugar Mill Woods	\$15.23	
Band B →	University Shores	\$18.94	University Shores	\$19.20	
	Deltona	\$18.94	Deltona	\$19.20	
	Silver Lake Estates/W. Shores	\$18.94	Silver Lake Estates/W. Shores	\$19.20	
Band C →	Buenaventura Lakes	\$22.69	Buenaventura Lakes	\$22.84	
	Apple Valley	\$22.69	Apple Valley	\$22.84	
	Beacon Hills	\$22.69	Beacon Hills	\$22.84	
	Spring Gardens	\$22.69	Spring Gardens	\$22.84	
	Woodmere	\$22.69	Woodmere	\$22.84	
	Citrus Springs	\$22.69	Citrus Springs	\$22.84	
	Band D →	Keystone Heights	\$28.83	Keystone Heights	\$29.05
Grand Terrace		\$28.83	Grand Terrace	\$29.05	
Marion Oaks		\$28.83	Marion Oaks	\$29.05	
Geneva Lake Est.		\$28.83	Geneva Lake Est.	\$29.05	
Westmont		\$28.83	Westmont	\$29.05	
Remington Forest		\$28.83	Remington Forest	\$29.05	
Palisades Country Club		\$28.83	Palisades Country Club	\$29.05	
Hobby Hills		\$28.83	Hobby Hills	\$29.05	
Meredith Manor		\$28.83	Meredith Manor	\$29.05	
Lake Harriet Est.		\$28.83	Lake Harriet Est.	\$29.05	
Pine Ridge Est.		\$28.83	Pine Ridge Est.	\$29.05	
Leilani Heights		\$28.83	Leilani Heights	\$29.05	
Fisherman's Haven		\$28.83	Fisherman's Haven	\$29.05	
Citrus Park		\$28.83	Citrus Park	\$29.05	
Druid Hills		\$28.83	Druid Hills	\$29.05	
Valencia Terrace		\$28.83	Valencia Terrace	\$29.05	
Band E →		Fern Terrace	\$28.83	Fern Terrace	\$36.93
	Oakwood	\$36.15	Oakwood	\$36.93	
	Oak Forest	\$36.15	Oak Forest	\$36.93	
	Palm Terrace	\$36.15	Palm Terrace	\$36.93	
	Kingswood	\$36.15	Kingswood	\$36.93	
	Picciola Island	\$36.15	Picciola Island	\$36.93	
	Daetwyler Shores	\$36.15	Daetwyler Shores	\$36.93	
	Salt Springs	\$36.15	Salt Springs	\$36.93	
	Imperial Mobile Terr.	\$36.15	Imperial Mobile Terr.	\$36.93	
	Fern Park	\$36.15	Fern Park	\$36.93	
Band F →	Venetian Village	\$41.46	Dol Ray Manor	\$40.01	
	Lake Conway Park	\$41.46	Lake Conway Park	\$40.01	
	Dol Ray Manor	\$41.46	Salt Springs	\$40.01	
	Pomona Park	\$41.46	Pomona Park	\$40.01	
	Crystal River High.	\$41.46	Crystal River High.	\$40.01	
	Keystone Club Est.	\$41.46	Keystone Club Est.	\$40.01	
	Piney Woods	\$41.46	Piney Woods	\$40.01	
Band G →	River Grove	\$44.84	River Grove	\$45.20	
	Tropical Park	\$44.84	Tropical Park	\$45.20	
	Samira Villas	\$44.84	Samira Villas	\$45.20	
	Venetian Village	\$44.84	Venetian Village	\$45.20	
	Windsong	\$44.84	Windsong	\$45.20	
	Lehigh	\$44.84	Lehigh	\$45.20	
	Marco Island	\$44.84	Interlachen Lake Est./Park Manor	\$45.20	
Band H →	Interlachen Lake Est./Park Manor	\$44.84	Chuluota	\$45.20	
	Chuluota	\$44.84	Marco Island	\$49.11	
	Rosemont/Rolling Green	\$48.64	Postmaster Village	\$49.11	
	Postmaster Village	\$48.64	Intercession City	\$49.11	
	Intercession City	\$48.64	Rosemont/Rolling Green	\$49.11	

Water Service Area	Final Order Bill @ 10,000 Gal.	Water Service Area	Category I Rates Bill @ 10,000 Gal.
Capped Service Areas		Capped Service Areas	
Apache Shores	\$52.00	Apache Shores	\$52.00
Bay Lake Estates	\$52.00	Bay Lake Estates	\$52.00
Beecher's Point	\$52.00	Beecher's Point	\$52.00
Burnt Store	\$52.00	Burnt Store	\$52.00
Carlton Village	\$52.00	Carlton Village	\$52.00
Deep Creek	\$52.00	Deep Creek	\$52.00
East Lake Harris Est.	\$52.00	East Lake Harris Est.	\$52.00
Fountains	\$52.00	Fountains	\$52.00
Fox Run	\$52.00	Fox Run	\$52.00
Friendly Center	\$52.00	Friendly Center	\$52.00
Golden Terrace	\$52.00	Golden Terrace	\$52.00
Gospel Island Est.	\$52.00	Gospel Island Est.	\$52.00
Harmony Homes	\$52.00	Harmony Homes	\$52.00
Hermits Cove	\$52.00	Hermits Cove	\$52.00
Holiday Haven	\$52.00	Holiday Haven	\$52.00
Holiday Heights	\$52.00	Holiday Heights	\$52.00
Jungle Den	\$52.00	Jungle Den	\$52.00
Lake Ajay Est.	\$52.00	Lake Ajay Est.	\$52.00
Lake Brantley	\$52.00	Lake Brantley	\$52.00
Lakeside	\$52.00	Lakeside	\$52.00
Lakeview Villas	\$52.00	Lakeview Villas	\$52.00
Leisure Lakes	\$52.00	Leisure Lakes	\$52.00
Marco Shores	\$52.00	Marco Shores	\$52.00
Morningview	\$52.00	Morningview	\$52.00
Palm Port	\$52.00	Palm Port	\$52.00
Palm Valley	\$52.00	Palm Valley	\$52.00
Palms Mobile Home Park	\$52.00	Palms Mobile Home Park	\$52.00
Point O' Woods	\$52.00	Point O' Woods	\$52.00
Quail Ridge	\$52.00	Quail Ridge	\$52.00
Silver Lake Oaks	\$52.00	Silver Lake Oaks	\$52.00
Skycrest	\$52.00	Skycrest	\$52.00
Stone Mountain	\$52.00	Stone Mountain	\$52.00
St. John's Highlands	\$52.00	St. John's Highlands	\$52.00
Sugar Mill	\$52.00	Sugar Mill	\$52.00
Sunny Hills	\$52.00	Sunny Hills	\$52.00
Sunshine Parkway	\$52.00	Sunshine Parkway	\$52.00
Welaka/Saratoga Harbor	\$52.00	Welaka/Saratoga Harbor	\$52.00
Wootens	\$52.00	Wootens	\$52.00
Zephyr Shores	\$52.00	Zephyr Shores	\$52.00
St. John's Highlands	\$52.00	St. John's Highlands	\$52.00
Sugar Mill	\$52.00	Sugar Mill	\$52.00
Sunny Hills	\$52.00	Sunny Hills	\$52.00
Sunshine Parkway	\$52.00	Sunshine Parkway	\$52.00
Welaka/Saratoga Harbor	\$52.00	Welaka/Saratoga Harbor	\$52.00
Wootens	\$52.00	Wootens	\$52.00
Zephyr Shores	\$52.00	Zephyr Shores	\$52.00

Southern States Utilities, Inc.
Docket No. 950495-WS
Test year ended December 31, 1996
Summary Schedule of Wastewater Bills at 6,000 gallons

Wastewater Schedule No. 6

	Wastewater Service Area	Final Order Bill @ 6,000 Gallons	Wastewater Service Area	Category I Rates Bill @ 6,000 Gallons
Bands				
Band A →	Sugar Mill Woods	\$21.44	Sugar Mill Woods	\$22.03
Band B →	Spring Gardens	\$26.44	Burnt Store	\$27.05
	Burnt Store	\$26.44	Spring Gardens	\$27.05
	Leisure Lakes (Covered Bridge)	\$34.63	Meredith Manor	\$36.33
	Marco Island	\$34.63	Beacon Hills	\$36.33
Band C →	Meredith Manor	\$34.63	Apple Valley	\$36.33
	Venetian Terrace	\$34.63	Venetian Terrace	\$36.33
	Beacon Hills	\$34.63	Leisure Lakes (Covered Bridge)	\$36.33
	Apple Valley	\$34.63	Amelia Island	\$36.33
	Amelia Island	\$34.63	Salt Springs	\$41.94
	Leilani Heights	\$45.40	Marco Island	\$41.94
	Lehigh	\$45.40	Leilani Heights	\$41.94
Band D →	Buenaventura Lakes	\$45.40	Palm Terrace	\$41.94
	Palm Terrace	\$45.40	Buenaventura Lakes	\$41.94
	Salt Springs	\$45.40	Lehigh	\$49.59
Band E →	Deep Creek	\$49.90	University Shores	\$49.59
	University Shores	\$49.90	Deep Creek	\$49.59
	Sugar Mill	\$53.84	Citrus Springs	\$53.92
	Woodmere	\$53.84	Sugar Mill	\$53.92
Band F →	Venetian Village	\$53.84	Woodmere	\$53.92
	Citrus Springs	\$53.84	Venetian Village	\$53.92
	Citrus Park	\$53.84		

Capped Service Areas	
Apache Shores	\$65.00
Beecher's Point	\$65.00
Chuluota	\$65.00
Deltona	\$65.00
Fisherman's Haven	\$65.00
Florida Central Commerce Park	\$65.00
Fox Run	\$65.00
Holiday Haven	\$65.00
Jungle Den	\$65.00
Marco Shores	\$65.00
Marion Oaks	\$65.00
Morningview	\$65.00
Palm Port	\$65.00
Park Manor	\$65.00
Point O' Woods	\$65.00
Silver Lake Oaks	\$65.00
South Forty	\$65.00
Sunny Hills	\$65.00
Sunshine Parkway	\$65.00
Zephyr Shores	\$65.00
South Forty	\$65.00
Sunny Hills	\$65.00
Sunshine Parkway	\$65.00
Zephyr Shores	\$65.00

Capped Service Areas	
Apache Shores	\$65.00
Beecher's Point	\$65.00
Chuluota	\$65.00
Citrus Park	\$65.00
Deltona	\$65.00
Fisherman's Haven	\$65.00
Florida Central Commerce Park	\$65.00
Fox Run	\$65.00
Holiday Haven	\$65.00
Jungle Den	\$65.00
Marco Shores	\$65.00
Marion Oaks	\$65.00
Morningview	\$65.00
Palm Port	\$65.00
Park Manor	\$65.00
Point O' Woods	\$65.00
Silver Lake Oaks	\$65.00
South Forty	\$65.00
Sunny Hills	\$65.00
Sunshine Parkway	\$65.00
Zephyr Shores	\$65.00
South Forty	\$65.00
Sunny Hills	\$65.00
Sunshine Parkway	\$65.00
Zephyr Shores	\$65.00

SOUTHERN STATES UTILITIES, INC.

Water Schedule No. 7

DOCKET NO. 950495-WS

SCHEDULE OF WATER RATES

NOTE: \$52 cap at 10,000 gallons

Water Service Areas	Rates with Admissions of Error and Reversal		Rates with 4 yr. Rate Reductions & 1997 Index		Errors & Reversals Prospective Rates (with 1998 Index)	
	BFC	Gallonage	BFC	Gallonage	BFC	Gallonage
	Amelia Island	\$4.93	\$1.03	\$4.93	\$1.03	\$4.97
Apache Shores	\$5.80	\$4.62	\$5.79	\$4.61	\$5.84	\$4.65
Apple Valley	\$7.44	\$1.54	\$7.47	\$1.55	\$7.54	\$1.56
Bay Lake Estates	\$17.60	\$3.44	\$17.67	\$3.45	\$17.83	\$3.48
Beacon Hills	\$7.44	\$1.54	\$7.47	\$1.55	\$7.54	\$1.56
Beecher's Point	\$14.90	\$3.71	\$15.02	\$3.74	\$15.15	\$3.77
Buenaventura Lakes	\$7.44	\$1.54	\$7.47	\$1.55	\$7.54	\$1.56
Burnt Store	\$13.80	\$3.82	\$13.91	\$3.85	\$14.03	\$3.88
Carlton Village	\$17.10	\$3.49	\$17.18	\$3.51	\$17.33	\$3.54
Chuluota	\$9.50	\$3.57	\$9.53	\$3.58	\$9.62	\$3.61
Citrus Park	\$9.15	\$1.99	\$9.15	\$1.99	\$9.23	\$2.01
Citrus Springs	\$7.44	\$1.54	\$7.47	\$1.55	\$7.54	\$1.56
Crystal River High.	\$15.01	\$2.50	\$15.06	\$2.51	\$15.20	\$2.53
Daetwyler Shores	\$9.83	\$2.71	\$9.83	\$2.71	\$9.92	\$2.73
Deep Creek	\$13.50	\$3.85	\$13.63	\$3.89	\$13.75	\$3.92
Deltona	\$7.10	\$1.21	\$7.07	\$1.21	\$7.13	\$1.22
Dol Ray Manor	\$15.01	\$2.50	\$15.06	\$2.51	\$15.20	\$2.53
Druid Hills	\$9.15	\$1.99	\$9.15	\$1.99	\$9.23	\$2.01
East Lake Harris Est.	\$7.80	\$4.42	\$7.83	\$4.44	\$7.90	\$4.48
Fern Park	\$9.83	\$2.71	\$9.83	\$2.71	\$9.92	\$2.73
Fern Terrace	\$9.83	\$2.71	\$9.83	\$2.71	\$9.92	\$2.73
Fisherman's Haven	\$9.15	\$1.99	\$9.15	\$1.99	\$9.23	\$2.01
Fountains	\$17.20	\$3.48	\$17.33	\$3.51	\$17.49	\$3.54
Fox Run	\$18.60	\$3.34	\$18.72	\$3.36	\$18.89	\$3.39
Friendly Center	\$14.50	\$3.75	\$14.53	\$3.76	\$14.66	\$3.79
Geneva Lake Est.	\$9.15	\$1.99	\$9.15	\$1.99	\$9.23	\$2.01
Golden Terrace	\$9.30	\$4.27	\$9.32	\$4.28	\$9.40	\$4.32
Gospel Island Est.	\$16.20	\$3.58	\$16.31	\$3.60	\$16.46	\$3.63
Grand Terrace	\$9.15	\$1.99	\$9.15	\$1.99	\$9.23	\$2.01
Harmony Homes	\$19.20	\$3.28	\$19.28	\$3.29	\$19.45	\$3.32
Hermits Cove	\$8.70	\$4.33	\$8.72	\$4.34	\$8.80	\$4.38
Hobby Hills	\$9.15	\$1.99	\$9.15	\$1.99	\$9.23	\$2.01
Holiday Haven	\$9.50	\$4.25	\$9.51	\$4.25	\$9.60	\$4.29
Holiday Heights	\$19.10	\$3.29	\$19.18	\$3.30	\$19.35	\$3.33
Imperial Mobile Terr.	\$9.83	\$2.71	\$9.83	\$2.71	\$9.92	\$2.73
Intercession City	\$21.81	\$2.73	\$21.88	\$2.74	\$22.08	\$2.76
Interlachen Lake Est./Park Manor	\$9.50	\$3.57	\$9.53	\$3.58	\$9.62	\$3.61
Jungle Den	\$6.00	\$4.60	\$5.98	\$4.59	\$6.03	\$4.63
Keystone Club Est.	\$15.01	\$2.50	\$15.06	\$2.51	\$15.20	\$2.53
Keystone Heights	\$9.15	\$1.99	\$9.15	\$1.99	\$9.23	\$2.01
Kingswood	\$9.83	\$2.71	\$9.83	\$2.71	\$9.92	\$2.73
Lake Ajay Est.	\$23.70	\$2.83	\$23.86	\$2.85	\$24.07	\$2.88
Lake Brantley	\$17.60	\$3.44	\$17.69	\$3.46	\$17.85	\$3.49
Lake Conway Park	\$15.01	\$2.50	\$15.06	\$2.51	\$15.20	\$2.53
Lake Harriet Est.	\$9.15	\$1.99	\$9.15	\$1.99	\$9.23	\$2.01
Lakeside	\$16.40	\$3.56	\$16.56	\$3.59	\$16.71	\$3.62
Lakeview Villas	\$13.70	\$3.83	\$13.77	\$3.85	\$13.89	\$3.88
Lehigh	\$9.50	\$3.57	\$9.53	\$3.58	\$9.62	\$3.61
Leilani Heights	\$9.15	\$1.99	\$9.24	\$2.01	\$9.32	\$2.03
Leisure Lakes	\$7.40	\$4.46	\$7.40	\$4.46	\$7.47	\$4.50
Marco Island	\$21.81	\$2.73	\$21.87	\$2.74	\$22.07	\$2.76
Marco Shores	\$12.30	\$3.97	\$12.39	\$4.00	\$12.50	\$4.04
Marion Oaks	\$9.15	\$1.99	\$9.15	\$1.99	\$9.23	\$2.01

SOUTHERN STATES UTILITIES, INC.

Water Schedule No. 7

DOCKET NO. 950495-WS

SCHEDULE OF WATER RATES

NOTE: \$52 cap at 10,000 gallons

Water Service Areas	Rates with Admissions of Error and Reversal		Rates with 4 yr. Rate Reductions & 1997 Index		Errors & Reversals Prospective Rates (with 1998 Index)	
	BFC	Gallonge	BFC	Gallonge	BFC	Gallonge
	Meredith Manor	\$9.15	\$1.99	\$9.15	\$1.99	\$9.23
Morningview	\$16.70	\$3.53	\$16.79	\$3.55	\$16.94	\$3.58
Oak Forest	\$9.83	\$2.71	\$9.83	\$2.71	\$9.92	\$2.73
Oakwood	\$9.83	\$2.71	\$9.83	\$2.71	\$9.92	\$2.73
Palisades Country Club	\$9.15	\$1.99	\$9.15	\$1.99	\$9.23	\$2.01
Palm Port	\$11.50	\$4.05	\$11.52	\$4.06	\$11.62	\$4.10
Palm Terrace	\$9.83	\$2.71	\$9.83	\$2.71	\$9.92	\$2.73
Palm Valley	\$18.80	\$3.32	\$18.98	\$3.35	\$19.15	\$3.38
Palms Mobile Home Park	\$6.90	\$4.51	\$6.94	\$4.53	\$7.00	\$4.57
Picciola Island	\$9.83	\$2.71	\$9.83	\$2.71	\$9.92	\$2.73
Pine Ridge	\$4.93	\$1.03	\$4.93	\$1.03	\$4.97	\$1.04
Pine Ridge Est.	\$9.15	\$1.99	\$9.15	\$1.99	\$9.23	\$2.01
Piney Woods	\$15.01	\$2.50	\$15.06	\$2.51	\$15.20	\$2.53
Point O' Woods	\$12.20	\$3.98	\$12.23	\$3.99	\$12.34	\$4.03
Pomona Park	\$15.01	\$2.50	\$15.06	\$2.51	\$15.20	\$2.53
Postmaster Village	\$21.81	\$2.73	\$21.88	\$2.74	\$22.08	\$2.76
Quail Ridge	\$19.90	\$3.21	\$20.05	\$3.23	\$20.23	\$3.26
Remington Forest	\$9.15	\$1.99	\$9.15	\$1.99	\$9.23	\$2.01
River Grove	\$9.50	\$3.57	\$9.53	\$3.58	\$9.62	\$3.61
Rosemont/Rolling Green	\$21.81	\$2.73	\$21.88	\$2.74	\$22.08	\$2.76
Salt Springs	\$15.01	\$2.50	\$15.00	\$2.50	\$15.13	\$2.52
Samira Villas	\$9.50	\$3.57	\$9.53	\$3.58	\$9.62	\$3.61
Silver Lake Estates/W. Shores	\$7.10	\$1.21	\$7.07	\$1.21	\$7.13	\$1.22
Silver Lake Oaks	\$14.40	\$3.76	\$14.48	\$3.78	\$14.61	\$3.81
Skycrest	\$13.20	\$3.88	\$13.25	\$3.89	\$13.37	\$3.92
Spring Gardens	\$7.44	\$1.54	\$7.47	\$1.55	\$7.54	\$1.56
Stone Mountain	\$25.10	\$2.69	\$25.29	\$2.71	\$25.52	\$2.73
St. John's Highlands	\$8.30	\$4.37	\$8.30	\$4.37	\$8.37	\$4.41
Sugar Mill	\$9.40	\$4.26	\$9.42	\$4.27	\$9.50	\$4.31
Sugar Mill Woods	\$4.93	\$1.03	\$4.93	\$1.03	\$4.97	\$1.04
Sunny Hills	\$10.70	\$4.13	\$10.73	\$4.14	\$10.83	\$4.18
Sunshine Parkway	\$36.50	\$1.55	\$36.84	\$1.56	\$37.17	\$1.57
Tropical Park	\$9.50	\$3.57	\$9.53	\$3.58	\$9.62	\$3.61
University Shores	\$7.10	\$1.21	\$7.07	\$1.21	\$7.13	\$1.22
Valencia Terrace	\$9.15	\$1.99	\$9.15	\$1.99	\$9.23	\$2.01
Venetian Village	\$9.50	\$3.57	\$9.53	\$3.58	\$9.62	\$3.61
Welaka/Saratoga Harbor	\$9.40	\$4.26	\$9.41	\$4.27	\$9.49	\$4.31
Westmont	\$9.15	\$1.99	\$9.15	\$1.99	\$9.23	\$2.01
Windsong	\$9.50	\$3.57	\$9.53	\$3.58	\$9.62	\$3.61
Woodmere	\$7.44	\$1.54	\$7.47	\$1.55	\$7.54	\$1.56
Wootens	\$8.50	\$4.35	\$8.54	\$4.37	\$8.62	\$4.41
Zephyr Shores	\$5.80	\$4.62	\$5.78	\$4.60	\$5.83	\$4.64

SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS
SCHEDULE OF WASTEWATER RATES

Wastewater Schedule No. 7

NOTE: \$65 cap at 6,000 gallons

Wastewater Service Areas	Rates with Admissions of Error and Reversal		Rates with 4 yr. Rate Reductions & 1997 Index		Errors & Reversals Prospective Rates (with 1998 Index)	
	BFC	Gallage	BFC	Gallage	BFC	Gallage
	Amelia Island	\$15.27	\$3.51	\$15.30	\$3.52	\$15.41
Apache Shores	\$9.32	\$9.28	\$9.31	\$9.27	\$9.38	\$9.34
Apple Valley	\$15.27	\$3.51	\$15.30	\$3.52	\$15.41	\$3.55
Beacon Hills	\$15.27	\$3.51	\$15.30	\$3.52	\$15.41	\$3.55
Beecher's Point	\$19.88	\$7.52	\$20.02	\$7.57	\$20.16	\$7.62
Buenaventura Lakes	\$17.82	\$4.02	\$17.86	\$4.03	\$17.99	\$4.06
Burnt Store	\$8.09	\$3.16	\$8.12	\$3.17	\$8.18	\$3.19
Chuluota	\$20.42	\$7.43	\$20.55	\$7.48	\$20.70	\$7.53
Citrus Park	\$20.30	\$7.45	\$20.35	\$7.47	\$20.50	\$7.52
Citrus Springs	\$19.06	\$5.81	\$19.10	\$5.82	\$19.24	\$5.86
Deep Creek	\$16.11	\$5.58	\$16.19	\$5.61	\$16.31	\$5.65
Deltona	\$21.26	\$7.29	\$21.33	\$7.31	\$21.48	\$7.36
Fisherman's Haven	\$19.64	\$7.56	\$19.70	\$7.58	\$19.84	\$7.63
Florida Central Commerce Park	\$35.90	\$4.85	\$36.15	\$4.88	\$36.41	\$4.92
Fox Run	\$23.84	\$6.86	\$23.96	\$6.90	\$24.13	\$6.95
Holiday Haven	\$15.26	\$8.29	\$15.33	\$8.33	\$15.44	\$8.39
Jungle Den	\$11.48	\$8.92	\$11.52	\$8.95	\$11.60	\$9.01
Lehigh	\$16.11	\$5.58	\$16.15	\$5.59	\$16.27	\$5.63
Leilant Heights	\$17.82	\$4.02	\$17.86	\$4.03	\$17.99	\$4.06
Leisure Lakes (Covered Bridge)	\$15.27	\$3.51	\$15.30	\$3.52	\$15.41	\$3.55
Marco Island	\$17.82	\$4.02	\$17.85	\$4.03	\$17.98	\$4.06
Marco Shores	\$17.24	\$7.96	\$17.30	\$7.99	\$17.42	\$8.05
Marion Oaks	\$17.66	\$7.89	\$17.70	\$7.91	\$17.83	\$7.97
Meredith Manor	\$15.27	\$3.51	\$15.30	\$3.52	\$15.41	\$3.55
Morningview	\$22.70	\$7.05	\$22.79	\$7.08	\$22.95	\$7.13
Palm Port	\$18.86	\$7.69	\$18.95	\$7.72	\$19.09	\$7.78
Palm Terrace	\$17.82	\$4.02	\$17.86	\$4.03	\$17.99	\$4.06
Park Manor	\$27.68	\$6.22	\$27.82	\$6.25	\$28.02	\$6.29
Point O' Woods	\$16.70	\$8.05	\$16.74	\$8.07	\$16.86	\$8.13
Salt Springs	\$17.82	\$4.02	\$17.86	\$4.03	\$17.99	\$4.06
Silver Lake Oaks	\$18.68	\$7.72	\$18.76	\$7.75	\$18.89	\$7.81
South Forty	\$35.00	\$5.00	\$35.23	\$5.03	\$35.48	\$5.07
Spring Gardens	\$8.09	\$3.16	\$8.12	\$3.17	\$8.18	\$3.19
Sugar Mill	\$19.06	\$5.81	\$19.10	\$5.82	\$19.24	\$5.86
Sugar Mill Woods	\$7.69	\$2.39	\$7.65	\$2.38	\$7.70	\$2.40
Sunny Hills	\$18.38	\$7.77	\$18.43	\$7.79	\$18.56	\$7.85
Sunshine Parkway	\$48.68	\$2.72	\$49.04	\$2.74	\$49.39	\$2.76
Tropical Isles	\$35.50	\$0.00	\$35.77	\$0.00	\$36.03	\$0.00
University Shores	\$16.11	\$5.58	\$16.19	\$5.61	\$16.31	\$5.65
Venetian Terrace	\$15.27	\$3.51	\$15.30	\$3.52	\$15.41	\$3.55
Venetian Village	\$19.06	\$5.81	\$19.20	\$5.85	\$19.34	\$5.89
Woodmere	\$19.06	\$5.81	\$19.10	\$5.82	\$19.24	\$5.86
Zephyr Shores	\$10.64	\$9.06	\$10.63	\$9.05	\$10.71	\$9.12

APPENDIX A

As mentioned in the text of the staff analysis, recalculating rates using the capband rate structure results in some systems receiving a rate decrease even though the company was awarded a revenue increase. This situation is created by the movement of systems between the bands in response to the change in costs. Staff has prepared this appendix to demonstrate why this happens.

In the capband rate structure, the systems are grouped into bands based on their individual modified stand alone (MSA) rates. The systems are placed into the 8 water (6 wastewater) bands based on set breakpoints of bills at 10,000 gallons for water (6,000 gallons for wastewater). The systems that shift are generally those that are at the "fringe" of their band, meaning they are the most costly system within the band based on the MSA rates. As the MSA rates increase, a system at the fringe of one band may be bumped up to the next higher band, even though its MSA increase is not that significant.

For purposes of illustration, staff looked at the shift in the makeup of the bands from the final order to Category I water rates. Water Schedule 6 and Wastewater Schedule 6 depict the water and wastewater bands from the final order in this rate case and those resulting from the Category I remand increases. As shown on that schedule, Fern Terrace has moved from water Band D to Band E. The breakpoints in monthly water bills at 10,000 gallons for water Bands D and E are:

Band D = \$25 < MSA < \$35
Band E = \$35 < MSA < \$40

The actual change in the MSA bill at 10,000 gallons for Fern Terrace is \$34.79 to \$35.13, an increase of only \$.34. However, since Fern Terrace was at the high end of its band, the system has moved into a higher cost band even though the increase in the MSA bill was very slight. The result of this shift is that Fern Terrace has moved from the top (highest cost) of Band D to the bottom (least cost) in Band E. Since rates within the bands are uniform, this means that Fern Terrace has changed from a system that was being subsidized within its old band to one that is subsidizing other systems in its new band.

Another example will demonstrate the impact of the characteristics of the systems within of the bands as they move. In looking at Water Schedule 6, you can see that there are two shifts that occur in water Band F from the final order revenue requirement to Category I rates. Band F consists of systems whose MSA bill at 10,000 gallons falls between \$40 and \$44. Salt Springs, whose MSA bill changed from \$39.45 to \$40.10, moved from the top of Band E into the bottom of Band F. Also, Venetian Village experienced an increase in its MSA bill from \$43.92 to \$44.47, which shifted the system out of Band F and into Band G. Water Schedule 6 also indicates that the bill at 10,000 gallons for Band F is actually decreasing slightly from \$41.46 to \$40.01, a decrease of \$1.45.

It appears that there are several factors contributing to this decrease in the bill at 10,000 gallons. First of all, Salt Springs, which is shifting into Band F under Category I rates, has approximately 33 million gallons of water sold during the test year. No other system in Band F has more than 17 million test year gallons sold. This significant increase in gallons sold when spread over the combined revenue requirement of the band will serve to reduce the gallonage rate. Also, the highest cost system within Band F is moving out of the band thus bringing the average cost down. Further, the overall increase in the Category I revenue requirement is relatively small. The combination of all of these factors result in a slight decrease in the bill at 10,000 gallons for Band F.

The nature of the capband rate structure will cause movement of systems and possible rate decreases whenever the utility's revenue requirement is changed. It is simply a characteristic of cross-subsidization. The magnitude of these changes will depend on the amount of the revenue increase and the size and relative position of the systems within the bands. In this docket, the Commission approved the capband rate structure as a step toward the ultimate goal of a uniform rate for this utility. Therefore, it is and, has always been, considered an interim rate structure. As the systems are moved toward the goal of a uniform rate, either by reducing the number of bands or some other means, the phenomena we see here will decrease, and ultimately disappear.