

LAW OFFICES

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TELEPHONE (407) 640-0820
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REPLY TO: Tallahassee

May 11, 1992

**ORIGINAL
FILE COPY**

Mr. Steve Tribble, Director
Division of Records and Reporting
Florida Public Service Commission
101 East Gaines Street
Tallahassee, Florida 32399-0850

HAND DELIVERY

DEPOSIT TREAS. REC. FILE
04721 8/11/92

Re: Docket No. 920199-WS

Dear Mr. Tribble:

Enclosed herewith for filing in the above-referenced docket is an original and sixteen copies of the Application for Rate Increase submitted by Southern States Utilities, Inc. and Deltona Utilities, Inc. The Application addresses revenue requirements for 90 water and 37 wastewater systems. In support of the Application, we are also filing copies of the Minimum Filing Requirements ("MFRs") and other pertinent information, as more specifically described below:

A) Sixteen copies of Volume I - Summary of Water and Wastewater MFRs for the 127 water and wastewater systems included in the Application consisting of:

- 04721-92 Book 1 of 4 Outline of Filing, Systems Filed, Overall Financial Summaries, Summary Schedules A through G
- 04722-92 Book 2 of 4 Allocation Schedules
- 04723-92 Book 3 of 4 Comparison of 1991 O&M Expenses to Guideline
- 04724-92 Book 4 of 4 Development of AFPI Charges

*MFRs filed w/ hq transcripts
as exh. 39 Part I thru Application
31. Jan DOCUMENT NUMBER-DATE*

RECEIVED & FILED

[Signature]
FPSC-BUREAU OF RECORDS

04720 MAY 11 1992

FPSC-RECORDS/REPORTING

Mr. Steve Tribble, Director
Page 2
May 11, 1992

**B) Sixteen copies of Volume II - Water Minimum Filing Requirements
for the 90 water systems included in the Application consisting of:**

04725-92	Book 1 of 11	Schedules A & B: Rate Base and Income for <u>Amelia Island through Dol Ray Manor</u>
04726-92	Book 2 of 11	Schedules A & B: Rate Base and Income for <u>Druid Hills through Holiday Haven</u>
04727-92	Book 3 of 11	Schedules A & B: Rate Base and Income for <u>Holiday Heights through Marco Shores</u>
04728-92	Book 4 of 11	Schedules A & B: Rate Base and Income for <u>Marion Oaks through Point O' Woods</u>
04729-92	Book 5 of 11	Schedules A & B: Rate Base and Income for <u>Pomona Park through St. John's Highlands</u>
04730-92	Book 6 of 11	Schedules A & B: Rate Base and Income for <u>Stone Mountain through Zephyr Shores</u>
04731-92	Book 7 of 11	Schedule C: Income Taxes & Schedule D: Cost of Capital
04732-92	Book 8 of 11	Schedule E: Rates and Rate Design - <u>Schedule E1 through E13</u>
04733-92	Book 9 of 11	Schedule E: Rates and Rate Design - <u>Schedule E14: Billing Analyses Summaries By System</u>
04734-92	Book 10 of 11	Schedule E: Rates and Rate Design - <u>Schedule E14: Billing Analyses Summaries By System, By Class</u>
04735-92	Book 11 of 11	Schedule F: Engineering Information

Mr. Steve Tribble, Director
Page 3
May 11, 1992

C) Sixteen copies of Volume III - Wastewater Minimum Filing Requirements for the 37 wastewater systems included in the Application consisting of:

04736-92 Book 1 of 6	Schedules A & B: Rate Base and Income for <u>Amelia Island through Florida Central Commerce Park</u>
04737-92 Book 2 of 6	Schedules A & B: Rate Base and Income for <u>Fox Run through Park Manor</u>
04738-92 Book 3 of 6	Schedules A & B: Rate Base and Income for <u>Point O' Woods through Zephyr Shores</u>
	Schedule C: Income Taxes and Schedule D: Cost of Capital - Refer to Volume II, Book 7 of 11
04739-92 Book 4 of 6	Schedule E: Rates and Rate Design - <u>Schedules E1 through E13</u>
04740-92 Book 5 of 6	Schedule E: Rates and Rate Design - <u>Schedule E14: Billing Analyses Summary</u>
04741-92 Book 6 of 6	Schedule F: Engineering Information

Mr. Steve Tribble, Director
Page 4
May 11, 1992

D) Two copies of Volume IV - Additional Engineering Information for the 127 water and wastewater systems included in the Application consisting of:

04742-92 Book 1 of 9	Chemical Analyses for <u>Amelia Island through East Lake Harris Estates</u>
04743-92 Book 2 of 9	Chemical Analyses for <u>Fern Park through Leisure Lakes</u>
04744-92 Book 3 of 9	Chemical Analyses for <u>Marco Shores through Rosemont</u>
04745-92 Book 4 of 9	Chemical Analyses for <u>Salt Springs through Zephyr Shores</u>
04746-92 Book 5 of 9	Water Plant Operating Reports for <u>Amelia Island through Morningview</u>
04747-92 Book 6 of 9	Water Plant Operating Reports for <u>Oak Forest through Zephyr Shores</u>
04748-92 Book 7 of 9	Wastewater Plant Operating Reports for <u>Amelia Island through Zephyr Shores</u>
04749-92 Book 8 of 9	Consumptive Use Permits Construction and Operating Permits Sanitary Surveys and Inspection Reports - Water Inspection Reports - Wastewater
04750-92 Book 9 of 9	List of Chemicals List of Field Employees List of Vehicles List of Complaints Consent Orders, Notice of Violations & Warning Notices

Mr. Steve Tribble, Director
Page 5
May 11, 1992

E) Two copies of Volume V - Additional Filing Requirements for the 127 water and wastewater systems included in the Application consisting of:

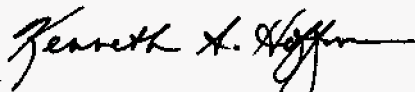
04751-92	Book 1 of 8	Rate Schedules
04752-92	Book 2 of 8	Billing Analyses - Water Summary
04753-92	Book 3 of 8	Billing Analyses - Wastewater Summary
04754-92	Book 4 of 8	Billing Analyses - Water Detail for <u>Amelia Island through Friendly Center</u>
04755-92	Book 5 of 8	Billing Analyses - Water Detail for <u>Golden Terrace through Rosemont</u>
04756-92	Book 6 of 8	Billing Analyses - Water Detail for <u>Samira Villas through Zephyr Shores</u>
04757-92	Book 7 of 8	Billing Analyses - Wastewater Detail for <u>Amelia Island through Morningview</u>
04758-92	Book 8 of 8	Billing Analyses - Wastewater Detail for <u>Palm Port through Zephyr Shores</u>

Enclosed also is a check in the amount of \$9,000.00 representing the filing fee for this Application. We have also provided you the disk containing the Application for Rate Increase.

Please acknowledge receipt of these documents by stamping the extra copy of this letter "filed" and returning the same to me.

Thank you for your assistance with this filing.

Sincerely yours,


Kenneth A. Hoffman

KAH/rl

Enclosures

cc: Karla Olson Teasley, Esquire
Brian P. Armstrong, Esquire
Mr. Forrest Ludsen



General Offices

1000 Color Place
Apopka, FL 32703
(407) 880-0058

May 8, 1992

Florida Public Service Commission
101 East Gaines Street
Tallahassee, FL

Attention: Steve Tribble

Dear Steve:

This is the filing fee for Southern States Utilities rate case.

Sincerely,
Southern States Utilities, Inc.

Virginia E. Clark
Virginia E. Clark

DEPOSIT TREAS. REC. DATE

C433

MAY 13 '92

SSU
1000 COLOR PLACE
APOPKA, FL 32703
(407) 880-0058

CHECK # 71241

5/8/92

63-215 590
631

SunBank, N.A.
COLLEGE PARK OFFICE
ORLANDO, FL 32804

PAY Exactly Nine Thousand and 00/100 Dollars

VOID AFTER 90 DAYS

TO THE ORDER OF:

AMOUNT
*****\$9,000.00
SSU

F. 119.07(1)(z), Florida Statutes: Bank account numbers
I. or debit, charge, or credit card numbers given to an
T. agency for the purpose of payment of any fee or debt
owing are confidential and exempt from subsection (1)
and s.24(a), Art. 1 of the State Constitution . . .

Virginia E. Clark

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Tallahassee

REPLY TO:

May 11, 1992

Mr. Steve Tribble, Director
Division of Records and Reporting
Florida Public Service Commission
101 East Gaines Street
Tallahassee, Florida 32399-0850

HAND DELIVERY

DEPOSIT TREAS. REC. DATE
6433 MAY 12 '92

Re: Docket No. 920199-WS

Dear Mr. Tribble:

Enclosed herewith for filing in the above-referenced docket is an original and sixteen copies of the Application for Rate Increase submitted by Southern States Utilities, Inc. and Deltona Utilities, Inc. The Application addresses revenue requirements for 90 water and 37 wastewater systems. In support of the Application, we are also filing copies of the Minimum Filing Requirements ("MFRs") and other pertinent information, as more specifically described below:

A) Sixteen copies of Volume I - Summary of Water and Wastewater MFRs for the 127 water and wastewater systems included in the Application consisting of:

SSU

1000 COLOR PLACE
APOPKA, FL 32703
(407) 880-0058

CHECK #71242

5/11/92

63-215 590
631

SunBank, N.A.
COLLEGE PARK OFFICE
ORLANDO, FL 32804

PAY

Exactly Nine Thousand and 00/100 Dollars

TO THE ORDER OF:

VOID AFTER 90 DAYS

AMOUNT

***\$9,000.00**

SSU

Florida 119.07(1)(z), Florida Statutes: Bank account numbers
101 E or debit, charge, or credit card numbers given to an
Tallah agency for the purpose of payment of any fee or debt
owing are confidential and exempt from subsection (1)
and s.24(a), Art. 1 of the State Constitution . . .

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of Southern States Utilities, Inc. and Deltona Utilities, Inc. for Increased Water and Wastewater Rates in Citrus, Nassau, Seminole, Osceola, Duval, Putnam, Charlotte, Lee, Lake, Orange, Marion, Volusia, Martin, Clay, Brevard, Highlands, Collier, Pasco, Hernando and Washington Counties.

Docket No. 920199-WS
Filed: May 11, 1992

**ORIGINAL
FILE COPY**

**APPLICATION OF SOUTHERN STATES UTILITIES, INC.
AND DELTONA UTILITIES, INC. FOR INCREASED
WATER AND WASTEWATER RATES**

SOUTHERN STATES UTILITIES, INC. ("SSU") and DELTONA UTILITIES, INC. ("DUI"), hereinafter referred to collectively as the "Applicant", pursuant to Rule 25-30.436, Florida Administrative Code, hereby files its Application for authority to increase water and wastewater rates and charges and states as follows:

1. The name and principal business address of the Applicant is as follows:

SOUTHERN STATES UTILITIES, INC.
DELTONA UTILITIES, INC.
1000 Color Place
Apopka, Florida 32703

2. The persons authorized to receive notices, orders, pleadings and other documents and communications with respect to this Application are as follows:

Kenneth A. Hoffman, Esquire
Laura L. Wilson, Esquire
Messer, Vickers, Caparello, Madsen,
Lewis, Goldman & Metz, P.A.
P. O. Box 1876
Tallahassee, Florida 32302-1876

and

EXHIBIT NUMBER-DATE

00720 MAY 11 1992

SO RECORDS/REPORTING

Brian P. Armstrong, Esquire
Southern States Utilities, Inc.
1000 Color Place
Apopka, Florida 32703

3. Applicant SSU was incorporated on November 22, 1961 under the laws of the State of Florida and is currently authorized to conduct business in the State of Florida. Applicant DUI was incorporated on August 14, 1978 under the laws of the State of Florida and is currently authorized to conduct business in the State of Florida. Applicants are wholly-owned subsidiaries of Topeka Group, Inc. ("Topeka"). Topeka Group, Inc.'s address is 30 West Superior Street, Duluth, Minnesota 55802.

4. This Application is filed pursuant to Chapter 367, Florida Statutes (1991), and, in particular, Sections 367.081 and 367.082, Florida Statutes (1991).

5. Applicant requests that this Application be scheduled for formal hearing and not processed pursuant to the Proposed Agency Action procedure outlined in Section 367.081(8), Florida Statutes (1991).

6. An affidavit signed by Forrest L. Ludsen, Vice President of Customer Services of the Applicant, stating that Applicant will comply with Rule 25-22.0406, Florida Administrative Code, is attached hereto as Exhibit "A".

7. Applicant does not know of any manner in which this Application deviates from the policies, procedures or guidelines prescribed by the Commission in relevant rules or prescribed by the Commission in Applicant's last rate case.

8. A check dated May 11, 1992 in the amount of \$9,000.00 accompanies this Application as the filing fee.

9. Applicant provides water and wastewater service through 127 systems in 19 counties pursuant to certificates issued by the Commission.

10. The names of the 127 systems, the county in which each system is located, the certificates of authority pursuant to which each system is operated and the number of the Commission's last order which previously considered Applicant's rates for the systems included in this Application are identified in Exhibit "B".

11. The documents containing the minimum filing requirements in support of and accompanying this Application are listed in Exhibit "C".

12. This Application and supporting documents may be inspected at the locations listed in Exhibit "D".

13. The necessity for a rate increase arises from the fact that Applicant did not earn a fair and reasonable rate of return for the test year ended December 31, 1991. Based on known changes to the historical test year ended December 31, 1991:

(a) The Applicant experienced a combined rate of return of only 2.54% on a combined rate base of \$57,138,260 for the 127 water and wastewater systems included in this Application. This rate of return is equivalent to an overall return on common equity of -8.32%.

(b) For the 90 water systems filed in this Application, Applicant experienced a rate of return of only 3.07% and a return

on common equity of -7.07% on a consolidated rate base of \$34,238,883.

(c) For the 37 wastewater systems filed in this Application, Applicant experienced a rate of return of only 1.74% and a return on common equity of -10.18% on a consolidated rate base of \$22,899,377.

The consolidated rates of return and rate bases for the water and wastewater systems for the test year ended December 31, 1991 are identified in Exhibit "E". The rates of return and rate bases of each water and wastewater system for the test year ended December 31, 1991 are identified in Exhibit "F".

14. The Applicant proposes and will establish in this proceeding that a fair and reasonable rate of return on its combined water and wastewater rate base is 11.57%, as set forth in Exhibit "E".

15. In order to have an opportunity to earn a fair and reasonable rate of return on the rate base for each water and wastewater system, the Commission should allow Applicant to place into effect final rates which will produce additional sales revenues for its combined water and wastewater operations of \$8,673,135. This increase results in total combined water and wastewater revenues of \$28,878,505. The Applicant is proposing sales revenue increases for water operations of \$5,071,970 and for wastewater operations of \$3,601,165. These increases result in consolidated water revenues of \$18,006,393 and consolidated wastewater revenues of \$10,872,112, as reflected in Exhibit "E".

SUMMARY OF PROPOSED WATER AND SEWER SALES REVENUE INCREASE BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W), B-2 (S) Summary
 Page 1 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W), B-2 (S)

Explanation: Provide a summary schedule that shows the proposed revenue increase for all the systems filed in this docket for the test year.

Line No.	System	County	Water / Sewer	PRESENT SALES REVENUES			PROPOSED REVENUE INCREASE						PROPOSED SALES REVENUES		
				Water	Sewer	Total	REVENUE INCREASE			PERCENT INCREASE			Water	Sewer	Total
							Water	Sewer	Total	Water	Sewer	Total			
1	Amelia Island	Nassau	W & S	526,015	597,655	1,123,670	1,239	131,590	132,829	0.24%	22.02%	11.82%	527,254	729,245	1,256,499
2	Apache Shores	Citrus	W & S	34,223	18,079	52,302	(2,474)	2,483	9	-7.23%	13.73%	0.02%	31,749	20,562	52,311
3	Apple Valley	Seminole	W & S	184,436	70,177	254,613	(93)	37	(56)	-0.05%	0.05%	-0.02%	184,343	70,214	254,557
4	Bay Lake Estates	Osceola	W	8,305		8,305	17,295	0	17,295	208.25%		208.25%	25,600		25,600
5	Beacon Hills	Duval	W & S	434,845	557,167	992,012	115,856	238,242	354,098	26.64%	42.76%	35.69%	550,701	795,409	1,346,110
6	Beecher's Point	Putnam	W & S	14,033	6,150	20,183	12,080	3,143	15,223	86.08%	51.11%	75.42%	26,113	9,293	35,406
7	Burnt Store	Charl / Lee	W & S	237,365	166,026	403,391	25,512	28,536	54,048	10.75%	17.19%	13.40%	262,877	194,562	457,439
8	Carlton Village	Lake	W	19,931		19,931	2,746	0	2,746	13.78%		13.78%	22,677		22,677
9	Chuluota	Seminole	W & S	93,492	40,688	134,180	106,664	23,700	130,364	114.09%	58.25%	97.16%	200,156	64,388	264,544
10	Citrus Park	Marion	W & S	55,529	136,105	191,634	6,441	(6,085)	356	11.60%	-4.47%	0.19%	61,970	130,020	191,990
11	Citrus Springs Util	Citrus	W & S	265,360	153,318	418,678	215,870	9,718	225,588	81.35%	6.34%	53.88%	481,230	163,036	644,266
12	Crystal River Highl.	Citrus	W	7,085		7,085	16,407	0	16,407	231.57%		231.57%	23,492		23,492
13	Daetwyler Shores	Orange	W	21,647		21,647	14,721	0	14,721	68.00%		68.00%	36,368		36,368
14	Deltona Utilities	Volusia	W & S	3,409,568	828,729	4,238,297	879,328	1,226,134	2,105,462	25.79%	147.95%	49.68%	4,288,896	2,054,863	6,343,759
15	Dol Ray Manor	Seminole	W	15,754		15,754	9,535	0	9,535	60.52%		60.52%	25,289		25,289
16	Druid Hills	Seminole	W	61,921		61,921	19,824	0	19,824	32.01%		32.01%	81,745		81,745
17	East Lk Harris Est	Lake	W	19,733		19,733	8,321	0	8,321	42.17%		42.17%	28,054		28,054
18	Fern Park	Seminole	W	27,241		27,241	11,986	0	11,986	44.00%		44.00%	39,227		39,227
19	Fern Terrace	Lake	W	25,310		25,310	29	0	29	0.11%		0.11%	25,339		25,339
20	Fisherman's Haven	Martin	W & S	19,661	33,028	52,689	3,569	13,082	16,651	18.15%	39.61%	31.60%	23,230	46,110	69,340
21	Florida Cent. Comm. Pk.	Seminole	S		69,480	69,480	0	33,542	33,542		48.28%	48.28%		103,022	103,022
22	Fountains	Osceola	W	4,376		4,376	3,452	0	3,452	78.88%		78.88%	7,828		7,828
23	Fox Run	Martin	W & S	21,047	16,940	37,987	29,594	29,527	59,121	140.61%	174.30%	155.63%	50,641	46,467	97,108
24	Friendly Center	Lake	W	3,522		3,522	3,786	0	3,786	107.50%		107.50%	7,308		7,308
25	Golden Terrace	Citrus	W	23,135		23,135	2,431	0	2,431	10.51%		10.51%	25,566		25,566
26	Gospel Island Est	Citrus	W	1,417		1,417	2,125	0	2,125	149.96%		149.96%	3,542		3,542
27	Grand Terrace	Lake	W	12,157		12,157	10,304	0	10,304	84.76%		84.76%	22,461		22,461
28	Harmony Homes	Seminole	W	12,183		12,183	9,473	0	9,473	77.76%		77.76%	21,656		21,656
29	Hermits Cove	Putnam	W	27,340		27,340	23,193	0	23,193	84.83%		84.83%	50,533		50,533
30	Hobby Hills	Lake	W	15,333		15,333	6,802	0	6,802	44.36%		44.36%	22,135		22,135

(Continued...)

SUMMARY OF PROPOSED WATER AND SEWER SALES REVENUE INCREASE BY SYSTEM - 1991 (INTERIM)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
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 Page 2 of 3
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				Water	Sewer	Total	REVENUE INCREASE			PERCENT INCREASE			Water	Sewer	Total
							Water	Sewer	Total	Water	Sewer	Total			
1	Holiday Haven	Lake	W & S	22,584	14,672	37,256	4,711	18,638	23,349	20.86%	127.03%	62.67%	27,295	33,310	60,605
2	Holiday Heights	Orange	W	12,746		12,746	5,298	0	5,298	41.57%		41.57%	18,044		18,044
3	Imperial Mobile Terr	Lake	W	17,546		17,546	26,174	0	26,174	149.17%		149.17%	43,720		43,720
4	Intercession City	Osceola	W	48,407		48,407	39,760	0	39,760	82.14%		82.14%	88,167		88,167
5	Interlachen Lk Est	Putnam	W	28,111		28,111	13,257	0	13,257	47.16%		47.16%	41,368		41,368
6	Jungle Den	Volusia	W & S	20,111	15,659	35,770	159	14,497	14,656	0.79%	92.58%	40.97%	20,270	30,156	50,426
7	Keystone Heights	Clay	W	211,293		211,293	55,502	0	55,502	26.27%		26.27%	266,795		266,795
8	Kingswood	Brevard	W	12,832		12,832	3,085	0	3,085	24.04%		24.04%	15,917		15,917
9	Lake Ajay Estates	Osceola	W	11,800		11,800	10,333	0	10,333	87.57%		87.57%	22,133		22,133
10	Lake Brantley	Seminole	W	11,346		11,346	7,934	0	7,934	69.93%		69.93%	19,280		19,280
11	Lake Conway Park	Orange	W	12,889		12,889	11,090	0	11,090	86.04%		86.04%	23,979		23,979
12	Lake Harriet Estates	Seminole	W	47,962		47,962	6,539	0	6,539	13.63%		13.63%	54,501		54,501
13	Lakeview Villas	Clay	W	768		768	2,483	0	2,483	323.31%		323.31%	3,251		3,251
14	Leikani Heights	Martin	W & S	82,252	174,370	256,622	(654)	(7,336)	(7,990)	-0.80%	-4.21%	-3.11%	81,598	167,034	248,632
15	Leisure Lakes	Highlands	W & S	29,226	30,638	59,864	21,446	9,033	30,479	73.38%	29.48%	50.91%	50,672	39,671	90,343
16	Marco Shores Util	Collier	W & S	119,375	118,798	238,173	61,334	3,900	65,234	51.38%	3.28%	27.39%	180,709	122,698	303,407
17	Marion Oaks Util	Marion	W & S	534,705	442,802	977,507	222,107	87,683	309,790	41.54%	19.80%	31.69%	756,812	530,485	1,287,297
18	Meredith Manor	Seminole	W & S	121,658	14,161	135,819	21,504	(14)	21,490	17.68%	-0.10%	15.82%	143,162	14,147	157,309
19	Morningview	Lake	W & S	8,457	16,072	24,529	6,055	6,460	12,515	71.60%	40.19%	51.02%	14,512	22,532	37,044
20	Oak Forest	Citrus	W	25,380		25,380	8,354	0	8,354	32.92%		32.92%	33,734		33,734
21	Oakwood	Brevard	W	37,148		37,148	6,646	0	6,646	17.89%		17.89%	43,794		43,794
22	Palisades Country Ctlb	Lake	W	11,564		11,564	8,458	0	8,458	73.01%		73.01%	20,042		20,042
23	Palm Port	Putnam	W & S	16,604	23,015	39,619	4,590	8,049	12,639	27.64%	34.97%	31.90%	21,194	31,064	52,258
24	Palm Terrace	Pasco	W & S	194,246	98,424	292,670	168,413	209,624	378,037	86.70%	212.98%	129.17%	362,659	308,048	670,707
25	Palms Mobile Home Pk	Lake	W	7,411		7,411	4,973	0	4,973	67.10%		67.10%	12,384		12,384
26	Park Manor	Putnam	W & S	5,816	7,990	13,806	4,951	4,210	9,161	85.13%	52.69%	66.36%	10,767	12,200	22,967
27	Picciola Island	Lake	W	27,044		27,044	(115)	0	(115)	-0.43%		-0.43%	26,929		26,929
28	Pine Ridge Estates	Osceola	W	42,568		42,568	821	0	821	1.93%		1.93%	43,389		43,389
29	Pine Ridge Utilities	Citrus	W	155,319		155,319	32,813	0	32,813	21.13%		21.13%	188,132		188,132
30	Piney Woods	Lake	W	36,585		36,585	3,884	0	3,884	10.62%		10.62%	40,469		40,469

(Continued...)

SUMMARY OF PROPOSED WATER AND SEWER SALES REVENUE INCREASE BY SYSTEM - 1991 (INTERIM)

Company: All Filled FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W), B-2 (S) Summary
 Page 3 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W), B-2 (S)

Explanation: Provide a summary schedule that shows the proposed revenue increase for all the systems filed in this docket for the test year.

Line No.	System	County	Water / Sewer	PRESENT SALES REVENUES			PROPOSED REVENUE INCREASE						PROPOSED SALES REVENUES		
				Water	Sewer	Total	REVENUE INCREASE			PERCENT INCREASE			Water	Sewer	Total
							Water	Sewer	Total	Water	Sewer	Total			
1	Point O' Woods	Citrus	W & S	40,013	20,799	60,812	39,776	23,119	62,895	99.41%	111.15%	103.43%	79,789	43,918	123,707
2	Pomona Park	Putnam	W	30,064		30,064	2,113	0	2,113	7.03%		7.03%	32,177		32,177
3	Postmaster Village	Clay	W	12,292		12,292	43,182	0	43,182	351.30%		351.30%	55,474		55,474
4	Quail Ridge	Lake	W	3,028		3,028	6,869	0	6,869	226.85%		226.85%	9,897		9,897
5	River Grove	Putnam	W	21,257		21,257	12,477	0	12,477	58.70%		58.70%	33,734		33,734
6	River Park	Putnam	W	47,678		47,678	17,467	0	17,467	36.64%		36.64%	65,145		65,145
7	Rolling Green	Citrus	W	24,089		24,089	(57)	0	(57)	-0.24%		-0.24%	24,032		24,032
8	Rosemont	Citrus	W	7,625		7,625	10,098	0	10,098	132.43%		132.43%	17,723		17,723
9	Salt Springs	Marion	W & S	19,069	93,658	112,727	26,912	(18,252)	8,660	141.13%	-19.49%	7.68%	45,981	75,406	121,387
10	Samira Villas	Marion	W	2,040		2,040	4,967	0	4,967	243.48%		243.48%	7,007		7,007
11	Saratoga Harbour	Putnam	W	6,741		6,741	5,511	0	5,511	81.75%		81.75%	12,252		12,252
12	Silver Lake Estates	Lake	W	187,687		187,687	(584)	0	(584)	-0.31%		-0.31%	187,103		187,103
13	Silver Lake Oaks	Putnam	W & S	4,366	5,863	10,229	4,160	3,359	7,519	95.28%	57.29%	73.51%	8,526	9,222	17,748
14	Skycrest	Lake	W	15,979		15,979	5,644	0	5,644	35.32%		35.32%	21,623		21,623
15	South Forty	Marion	S		51,992	51,992		91,428	91,428		175.85%	175.85%		143,420	143,420
16	Spring Hill Util	Hernando	W & S	2,872,204	1,449,936	4,322,140	840,282	(333)	839,949	29.26%	-0.02%	19.43%	3,712,486	1,449,603	5,162,089
17	St. John's Highlands	Putnam	W	9,772		9,772	8,969	0	8,969	91.78%		91.78%	18,741		18,741
18	Stone Mountain	Lake	W	2,313		2,313	2,243	0	2,243	96.97%		96.97%	4,556		4,556
19	Sugar Mill	Volusia	W & S	155,496	156,749	312,245	28,425	45,659	74,084	18.28%	29.13%	23.73%	183,921	202,408	386,329
20	Sugar Mill Woods	Citrus	W & S	397,289	428,005	825,294	250,334	11,167	261,501	63.01%	2.61%	31.69%	647,623	439,172	1,086,795
21	Sunny Hills Util	Washington	W & S	78,215	72,529	150,744	83,570	5,376	88,946	106.85%	7.41%	59.00%	161,785	77,905	239,690
22	Sunshine Parkway	Lake	W & S	17,849	27,144	44,993	19,502	15,528	35,030	109.26%	57.21%	77.86%	37,351	42,672	80,023
23	Tropical Park	Osceola	W	99,357		99,357	15,744	0	15,744	15.85%		15.85%	115,101		115,101
24	University Shores	Orange	W & S	644,516	876,279	1,520,795	114,462	338,467	452,929	17.76%	38.63%	29.78%	758,978	1,214,746	1,973,724
25	Venetian Village	Lake	W & S	21,564	33,643	55,207	7,466	6,352	13,818	34.62%	18.88%	25.03%	29,030	39,995	69,025
26	Welaka	Putnam	W	13,916		13,916	3,318	0	3,318	23.84%		23.84%	17,234		17,234
27	Western Shores	Lake	W	43,227		43,227	12,906	0	12,906	29.86%		29.86%	56,133		56,133
28	Westmont	Orange	W	34,131		34,131	32	0	32	0.09%		0.09%	34,163		34,163
29	Windsong	Osceola	W	25,142		25,142	10,670	0	10,670	42.44%		42.44%	35,812		35,812
30	Woodmere	Duval	W & S	206,187	368,677	574,864	56,545	323,276	379,821	27.42%	87.69%	66.07%	262,732	691,953	954,685
31	Wootens	Putnam	W	2,196		2,196	1,506	0	1,506	68.58%		68.58%	3,702		3,702
32	Zephyr Shores	Pasco	W & S	50,434	35,460	85,894	36,486	60,285	96,771	72.34%	170.01%	112.66%	86,920	95,745	182,665
33	TOTAL - WATER & SEWER			12,611,473	7,270,877	19,882,350	3,988,916	2,993,824	6,982,740	31.63%	41.18%	35.12%	18,600,389	10,264,701	28,865,090

The proposed sales revenue increases to the water and wastewater systems included in this Application and the proposed total revenues from sales for each of such systems are identified in Exhibit "G".

16. Pending the establishment of permanent rates in this proceeding, Applicant requests interim water and wastewater rates which are set forth in Volume I, Book 1 of 4 of Applicant's minimum filing requirements. These interim rates are based on the test year ended December 31, 1991 and will produce additional sales revenues for Applicant's combined water and wastewater operations in the amount of \$6,982,740. The proposed revenue increases for consolidated water operations is \$3,988,916 and for consolidated wastewater operations is \$2,993,824, respectively. These increases result in total combined revenues for water and wastewater operations on an interim basis of \$27,081,389, as identified in Exhibit "E". In addition, the operating revenues produced by the proposed interim rates for each water and wastewater system are set forth in Exhibit "H".

17. The rate relief requested in this Application is critical to the Applicant's ability to meet capital funding requirements to serve its customers. Due to the lack of needed rate relief and existing construction requirements, the Applicant has experienced a combined coverage ratio of pre-tax income to fixed charges (utilizing Standard & Poor's methodology) of 0.76% for audited 1990 operations and 0.36% for 1991 operations, followed by 0.39% for the first fiscal quarter ending March 31, 1992. An interest coverage

ratio below 1.5 makes it difficult if not impossible to raise external capital at any cost. The effect of the foregoing coverage ratio has been to: (a) limit Applicant's negotiating flexibility on existing debt covenants, (b) expand restrictive covenants on existing obligation renewals, and (c) necessitate the use of short-term capital sources to fund long-term capital project requirements and the use of affiliate credit support. Interim rate relief is critical at this time to enable Applicant to raise needed capital at reasonable costs. Due to the current financial condition of the Applicant, it is extremely difficult to amend the existing indenture for the first mortgage bonds of DUI in order to legally consolidate the Applicant. Upon the granting of interim rates, Applicant hopefully will be in a position to complete financial restructuring and consolidation.

18. Applicant requests that the Commission approve the proposed allowance for funds used during construction ("AFUDC") and allowance for funds prudently invested ("AFPI") set forth in Schedule A of Volume I, Book 1 of 4 (AFUDC) and Schedule G of Volume I, Book 4 of 4 (AFPI), respectively, for each of those systems.

WHEREFORE, the Applicant requests:

A. that the Commission take jurisdiction over this Application;

B. that the Commission allow Applicant to place into effect on a permanent basis rates which will produce additional operating revenues for its combined water and wastewater operations in the

amount of \$8,673,135 as set forth in Exhibit "E"; and for each system as set forth in Exhibit "G" of this Application;

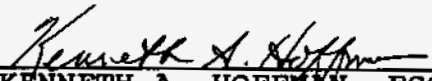
C. that the Commission find that a fair and reasonable rate of return on Applicant's combined water and wastewater rate bases of \$57,138,260 is 11.57% based on the test year ended December 31, 1991 as set forth in Exhibit "E" of this Application;

D. that the Commission allow Applicant to place into effect interim rates which will produce additional operating revenues for its combined water and wastewater operations in the amount of \$6,982,740, as set forth in Exhibit "E"; and for each system as set forth in Exhibit "H" of this Application;

E. that the Commission approve the AFUDC and AFPI charges filed herewith; and

F. that the Commission grant any other relief it deems fair, just, equitable and appropriate.

Respectfully submitted,


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LAURA L. WILSON, ESQUIRE
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Attorneys for Applicant
Southern States Utilities, Inc., and
Deltona Utilities, Inc.

STATE OF FLORIDA)
COUNTY OF LEON)

AFFIDAVIT

Before me, the undersigned authority, appeared FORREST L. LUDSEN, personally known to me, who after being duly sworn, deposes and says:

1. I am Vice President of Customer Services for Southern States Utilities, Inc. and Deltona Utilities, Inc., the applicants in the above-referenced proceeding (hereinafter referred to collectively as the "Applicant").

2. I provide this Affidavit in support of Applicant's application for increased water and wastewater rates filed with the Florida Public Service Commission in Docket No. 920199-WS.

3. I am authorized to act on behalf of the Applicant and hereby acknowledge and state that Applicant will comply with the provisions set forth in Rule 25-22.0406, Florida Administrative Code.

Forrest L. Ludsen

FORREST L. LUDSEN
Vice President, Customer Services
Southern States Utilities, Inc.
Deltona Utilities, Inc.

Sworn to and subscribed this
11th day of May, 1992.

Dorothy R. Livingston

NOTARY PUBLIC
State of Florida at Large
My commission expires:

NOTARY PUBLIC STATE OF FLORIDA
MY COMMISSION EXP. JULY 9, 1992
BONDED THRU GENERAL INS. 060.

EXHIBIT "A"

WATER SYSTEMS INCLUDED IN THE 1992 FPSC RATE FILING

	SYSTEM NAME	COUNTY	CERT. NO.	ORDER NO.	LAST RATE ORDER		CERT. TRAN./ RATE CASE
					DATE RATE BASE EST.	ISSUE DATE	
1	Amelia Island	Nassau	171-W	19393	12/15/86	05/31/88	CT
2	Apache Shores	Citrus	189-W	10902	12/31/79	06/18/82	RC
3	Apple Valley	Seminole	279-W	23511	04/30/89	09/18/90	RC
4	Bay Lake Estates	Osceola	066-W	19192	06/18/87	04/20/88	CT
5	Beacon Hills	Duval	177-W	22871	05/31/89	04/30/90	RC
6	Beecher's Point	Putnam	076-W	20469	07/22/88	12/20/88	CT
7	Burnt Store	Charlotte/Lee	306-W	21632	12/20/88	07/31/89	CT
8	Carlton Village	Lake	106-W	17168	12/31/84	02/10/87	RC
9	Chuluota	Seminole	279-W	23511	04/30/89	09/18/90	RC
10	Citrus Park	Marion	373-W	21322	12/31/88	06/05/89	RC
11	Citrus Springs Utilities	Citrus	211-W	8904	12/31/77	06/06/79	RC
12	Crystal River Highlands	Citrus	189-W	18900	09/04/86	02/22/88	CT
13	Daetwyler Shores	Orange	084-W	10859	06/30/79	06/08/82	RC
14	Deltona Utilities	Volusia	047-W	13366	12/31/82	06/01/84	RC
15	Doi Ray Manor	Seminole	279-W	23511	04/30/89	09/18/90	RC
16	Druid Hills	Seminole	279-W	23511	04/30/89	09/18/90	RC
17	East Lake Harris Estates	Lake	106-W	17168	12/31/84	02/10/87	RC
18	Fern Park	Seminole	279-W	23511	04/30/89	09/18/90	RC
19	Fern Terrace	Lake	106-W	17168	12/31/84	02/10/87	RC
20	Fisherman's Haven	Martin	368-W	21758	12/31/87	08/21/89	CT
21	Fountains	Osceola	N.A.	N.A.	N.A.	N.A.	N.A.
22	Fox Run	Martin	368-W	19860	06/30/87	08/22/88	CT
23	Friendly Center	Lake	N.A.	17168	12/31/84	02/10/87	RC
24	Golden Terrace	Citrus	189-W	9630	12/31/79	11/10/80	CT
25	Gospel Island Estates	Citrus	189-W	23024	09/02/87	06/04/90	CT
26	Grand Terrace	Lake	106-W	24230	05/15/89	03/12/91	CT
27	Harmony Homes	Seminole	279-W	23511	04/30/89	09/18/90	RC
28	Hermits Cove	Putnam	076-W	16340	04/30/85	07/11/86	RC
29	Hobby Hills	Lake	106-W	17168	12/31/84	02/10/87	RC
30	Holiday Haven	Lake	106-W	20869	11/27/87	03/09/89	CT
31	Holiday Heights	Orange	084-W	19275	05/28/87	05/03/88	CT
32	Imperial Mobile Terrace	Lake	106-W	21636	07/01/88	07/31/89	CT
33	Intercession City	Osceola	066-W	10902	12/31/79	06/18/82	RC
34	Interlachen Lake Estates	Putnam	076-W	16340	04/30/85	07/11/86	RC
35	Jungle Den	Volusia	238-W	20869	11/27/87	03/09/89	CT
36	Keystone Heights	Clay	003-W	16402	05/30/85	07/23/86	RC
37	Kingswood	Brevard	002-W	19505	06/30/87	06/16/88	CT
38	Lake Ajay Estates	Osceola	066-W	21200	02/29/88	05/08/89	CT
39	Lake Brantley	Seminole	279-W	23511	04/30/89	09/18/90	RC
40	Lake Conway Park	Orange	084-W	10859	06/30/79	06/08/82	RC
41	Lake Harriet Estates	Seminole	279-W	23511	04/30/89	09/18/90	RC
42	Lakeview Villas	Clay	003-W	22915	10/11/85	05/09/90	CT
43	Leilani Heights	Martin	368-W	16482	09/30/85	08/18/86	RC
44	Leisure Lakes	Highlands	422-W	22916	01/01/89	05/09/90	CT
45	Marco Shores Utilities	Collier	470-W	N.A.	12/31/82	N.A.	N.A.
46	Marion Oaks Utilities	Marion	379-W	16778	10/31/85	10/27/86	RC

WATER SYSTEMS INCLUDED IN THE 1992 FPSC RATE FILING

				LAST RATE ORDER			
SYSTEM NAME	COUNTY	CERT. NO.	ORDER NO.	DATE RATE BASE EST.	ISSUE DATE	CERT. TRAN./ RATE CASE	
47	Meredith Manor	Seminole	279-W	23511	04/30/89	09/18/90	RC
48	Morningview	Lake	106-W	17168	12/31/84	02/10/87	RC
49	Oak Forest	Citrus	189-W	12850	12/31/82	01/06/84	RC
50	Oakwood	Brevard	002-W	19505	06/30/87	06/16/88	CT
51	Palisades Country Club	Lake	106-W	24792	07/10/91	07/10/91	CT
52	Palm Port	Putnam	076-W	16340	04/30/85	07/11/86	RC
53	Palm Terrace	Pasco	209-W	20140	06/10/87	10/10/88	CT
54	Palms Mobile Home Park	Lake	N.A.	17168	12/31/84	02/10/87	RC
55	Park Manor	Putnam	076-W	16340	04/30/85	07/11/86	RC
56	Picciola Island	Lake	106-W	17168	12/31/84	02/10/87	RC
57	Pine Ridge Estates	Osceola	066-W	17031	11/12/85	12/30/86	CT
58	Pine Ridge Utilities	Citrus	476-W	N.A.	12/31/70	N.A.	N.A.
59	Piney Woods	Lake	106-W	17168	12/31/84	02/10/87	RC
60	Point O' Woods	Citrus	189-W	22150	07/20/88	11/06/89	CT
61	Pomona Park	Putnam	076-W	16340	04/30/85	07/11/86	RC
62	Postmaster Village	Clay	003-W	17359	05/29/86	04/03/87	CT
63	Quail Rldge	Lake	106-W	23852	12/10/90	12/10/90	CT
64	River Grove	Putnam	076-W	16340	04/30/85	07/11/86	RC
65	River Park	Putnam	076-W	16340	04/30/85	07/11/86	RC
66	Rolling Green	Citrus	189-W	20088	07/10/87	09/29/88	CT
67	Rosemont	Citrus	189-W	21829	07/20/88	09/05/89	CT
68	Salt Springs	Marion	373-W	21322	12/31/88	06/05/89	RC
69	Samira Villas	Marion	373-W	21322	12/31/88	06/05/89	RC
70	Saratoga Harbour	Putnam	076-W	16340	04/30/85	07/11/86	RC
71	Silver Lake Estates	Lake	106-W	20647	02/29/88	01/24/89	CT
72	Silver Lake Oaks	Putnam	076-W	23397	10/16/89	08/23/90	CT
73	Skycrest	Lake	106-W	17168	12/31/84	02/10/87	RC
74	Spring Hill Utilities	Hernando	046-W	13625	12/31/82	08/27/84	RC
75	St. Johns Highlands	Putnam	076-W	16340	04/30/85	07/11/86	RC
76	Stone Mountain	Lake	106-W	17168	12/31/84	02/10/87	RC
77	Sugar Mill	Volusia	238-W	19841	08/06/87	08/22/88	CT
78	Sugar Mill Woods	Citrus	189-W	21836	12/05/88	09/05/89	CT
79	Sunny Hills Utilities	Washington	501-W	N.A.	12/31/70	N.A.	N.A.
80	Sunshine Parkway	Lake	106-W	17180	04/30/86	02/11/87	CT
81	Tropical Park	Osceola	066-W	10902	12/31/79	06/18/82	RC
82	University Shores	Orange	084-W	10858	06/30/79	06/08/82	RC
83	Venetian Village	Lake	106-W	17168	12/31/84	02/10/87	RC
84	Welaka	Putnam	076-W	16340	04/30/85	07/11/86	RC
85	Western Shores	Lake	106-W	17168	12/31/84	02/10/87	RC
86	Westmont	Orange	084-W	19857	06/30/87	08/22/88	CT
87	Windsong	Osceola	066-W	17031	11/12/85	12/30/86	CT
88	Woodmere	Duval	177-W	22871	05/31/89	04/30/90	RC
89	Wootens	Putnam	076-W	16340	04/30/85	07/11/86	RC
90	Zephyr Shores	Pasco	209-W	18243	09/30/86	10/05/87	CT

WASTEWATER SYSTEMS INCLUDED IN THE 1992 FPSC RATE FILING

				LAST RATE ORDER			
	SYSTEM NAME	COUNTY	CERT. NO.	ORDER NO.	DATE RATE BASE EST.	ISSUE DATE	CERT. TRAN./ RATE CASE
1	Amelia Island	Nassau	122-S	19393	12/15/86	05/31/88	CT
2	Apache Shores	Citrus	134-S	10902	12/31/79	06/18/82	RC
3	Apple Valley	Seminole	226-S	23511	04/30/89	09/18/90	RC
4	Beacon Hills	Duval	124-S	22871	05/31/89	04/30/90	RC
5	Beecher's Point	Putnam	284-S	20469	07/22/88	12/20/88	CT
6	Burnt Store	Charlotte / Lee	255-S	21632	12/20/88	07/31/89	CT
7	Chuluota	Seminole	226-S	23511	04/30/89	09/18/90	RC
8	Citrus Park	Marion	322-S	21322	12/31/88	06/05/89	RC
9	Citrus Springs Utilities	Citrus	156-S	8904	12/31/77	06/06/79	RC
10	Deltona Utilities	Volusia	048-S	13366	12/31/82	06/01/84	RC
11	Fisherman's Haven	Martin	319-S	21758	12/31/87	08/21/89	CT
12	Florida Central Commerce Park	Seminole	226-S	23511	04/30/89	09/18/90	RC
13	Fox Run	Martin	319-S	19860	06/30/87	08/22/88	CT
14	Holiday Haven	Lake	120-S	20869	11/27/87	03/09/89	CT
15	Jungle Den	Volusia	182-S	20869	11/27/87	03/09/89	CT
16	Lailani Heights	Martin	319-S	16482	09/30/85	08/18/86	RC
17	Leisure Lakes	Highlands	359-S	22916	01/01/89	05/09/90	CT
18	Marco Shores Utilities	Collier	405-S	N.A.	12/31/82	N.A.	N.A.
19	Marion Oaks Utilities	Marion	326-S	16778	10/31/85	10/27/86	RC
20	Meredith Manor	Seminole	226-S	23511	04/30/89	09/18/90	RC
21	Morningview	Lake	120-S	17168	12/31/84	02/10/87	RC
22	Palm Port	Putnam	284-S	16340	04/30/85	07/11/86	RC
23	Palm Terrace	Pasco	154-S	20140	06/10/87	10/10/88	CT
24	Park Manor	Putnam	284-S	16340	04/30/85	07/11/86	RC
25	Point O' Woods	Citrus	134-S	22150	07/20/88	11/06/89	CT
26	Salt Springs	Marion	322-S	21322	12/31/88	06/05/89	RC
27	Silver Lake Oaks	Putnam	284-S	23397	10/16/89	08/23/90	CT
28	South Forty	Marion	322-S	21322	12/31/88	06/05/89	RC
29	Spring Hill Utilities	Hernando	047-S	13625	12/31/82	08/27/84	RC
30	Sugar Mill	Volusia	182-S	19841	08/06/87	08/22/88	CT
31	Sugar Mill Woods	Citrus	134-S	21836	12/05/88	09/05/89	CT
32	Sunny Hills Utilities	Washington	435-S	N.A.	12/31/70	N.A.	N.A.
33	Sunshine Parkway	Lake	120-S	17180	04/30/86	02/11/87	CT
34	University Shores	Orange	073-S	10858	06/30/79	06/08/82	RC
35	Venetian Village	Lake	120-S	17168	12/31/84	02/10/87	RC
36	Woodmere	Duval	124-S	22871	05/31/89	04/30/90	RC
37	Zephyr Shores	Pasco	154-S	18243	09/30/86	10/05/87	CT

SOUTHERN STATES UTILITIES, INC. & DELTONA UTILITIES, INC.
OUTLINE OF 1992 FPSC RATE FILING
DOCKET NO. 920199-WS

Volume I - Summary of Water and Wastewater MFRs

Book 1 of 4	Outline of Filing, Systems Filed, Overall Financial Summaries, Summary Schedules A through G
Book 2 of 4	Allocation Schedules
Book 3 of 4	Comparison of 1991 O & M Expenses to Guideline
Book 4 of 4	Development of AFPI Charges

Volume II - Water Minimum Filing Requirements

Book 1 of 11	Schedules A & B: Rate Base and Income for <u>Amella Island through Dol Ray Manor</u>
Book 2 of 11	Schedules A & B: Rate Base and Income for <u>Druid Hills through Holiday Haven</u>
Book 3 of 11	Schedules A & B: Rate Base and Income for <u>Holiday Heights through Marco Shores</u>
Book 4 of 11	Schedules A & B: Rate Base and Income for <u>Marlon Oaks through Point O' Woods</u>
Book 5 of 11	Schedules A & B: Rate Base and Income for <u>Pomona Park through St. John's Highlands</u>
Book 6 of 11	Schedules A & B: Rate Base and Income for <u>Stone Mountain through Zephyr Shores</u>
Book 7 of 11	Schedule C: Income Taxes & Schedule D: Cost of Capital
Book 8 of 11	Schedule E: Rates and Rate Design - <u>Schedule E1 through E13</u>
Book 9 of 11	Schedule E: Rates and Rate Design - <u>Schedule E14: Billing Analyses Summaries By System</u>
Book 10 of 11	Schedule E: Rates and Rate Design - <u>Schedule E14: Billing Analyses Summaries By System, By Class</u>
Book 11 of 11	Schedule F: Engineering Information

OUTLINE OF FILING

Volume III - Wastewater Minimum Filing Requirements

Book 1 of 6	Schedules A & B: Rate Base and Income for <u>Amelia Island through Florida Central Commerce Park</u>
Book 2 of 6	Schedules A & B: Rate Base and Income for <u>Fox Run through Park Manor</u>
Book 3 of 6	Schedules A & B: Rate Base and Income for <u>Point O' Woods through Zephyr Shores</u>
--	Schedule C: Income Taxes and Schedule D: Cost of Capital - Refer to Volume II, Book 7 of 11
Book 4 of 6	Schedule E: Rates and Rate Design - <u>Schedules E1 through E13</u>
Book 5 of 6	Schedule E: Rates and Rate Design - <u>Schedule E14: Billing Analyses Summary</u>
Book 6 of 6	Schedule F: Engineering Information

Volume IV - Additional Engineering Information

Book 1 of 9	Chemical Analyses for <u>Amelia Island through East Lake Harris Estates</u>
Book 2 of 9	Chemical Analyses for <u>Fern Park through Leisure Lakes</u>
Book 3 of 9	Chemical Analyses for <u>Marco Shores through Rosemont</u>
Book 4 of 9	Chemical Analyses for <u>Salt Springs through Zephyr Shores</u>
Book 5 of 9	Water Plant Operating Reports for <u>Amelia Island through Morningview</u>
Book 6 of 9	Water Plant Operating Reports for <u>Oak Forest through Zephyr Shores</u>
Book 7 of 9	Wastewater Plant Operating Reports for <u>Amelia Island through Zephyr Shores</u>
Book 8 of 9	Consumptive Use Permits Construction and Operating Permits Sanitary Surveys and Inspection Reports - W Inspection Reports - WW

OUTLINE OF FILING

Volume IV - Additional Engineering Information (con't)

Book 9 of 9	List of Chemicals List of Field Employees List of Vehicles List of Complaints Consent Orders, Notice of Violations & Warning Notices
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Volume V - Additional Filing Requirements

Book 1 of 8	Rate Schedules
Book 2 of 8	Billing Analyses - Water Summary
Book 3 of 8	Billing Analyses - Wastewater Summary
Book 4 of 8	Billing Analyses - Water Detail for <u>Amelia Island through Friendly Center</u>
Book 5 of 8	Billing Analyses - Water Detail for <u>Golden Terrace through Rosemont</u>
Book 6 of 8	Billing Analyses - Water Detail for <u>Samira Villas through Zephyr Shores</u>
Book 7 of 8	Billing Analyses - Wastewater Detail for <u>Amelia Island through Morningview</u>
Book 8 of 8	Billing Analyses - Wastewater Detail for <u>Palm Port through Zephyr Shores</u>

LOCATIONS WHERE RATE CASE MATERIALS WILL BE AVAILABLE FOR INSPECTION

NO.	COUNTY	LOCATION
1	Brevard	Brevard County Public Library System 219 Indian River Drive Cocoa, Florida 32922-7781 407/633-1800 Director: Kathryn A. Stewart
2	Citrus	Citrus County Public Library System 8619 W. Crystal Street Crystal River, Florida 32629 904/795-3103 Director: Heidi Abbott
3	Clay	Clay County Public Library System Headquarters Library 403 Ferris Street Green Cove Springs, Florida 32043 904/284-6315 Director: Arnold Weeks
4	Collier	Southern States Utilities, Inc. Marco Island Office 100 Windward Road Marco Island, Florida 33937 813/394-3880
5	Duval	Southern States Utilities, Inc. Jacksonville Office 5710 Edenfield Road Jacksonville, Florida 32211 407/339-5424
6	Hernando	Southern States Utilities, Inc. Spring Hill Office 9500 Eldridge Road Spring Hill, Florida 34606 904/683-2715
7	Highlands	Highlands County Public Library System Sebring Public Library, Headquarters 319 W. Center Avenue Sebring, Florida 33870 813/385-6350 Director: Mary Ann Hanna

LOCATIONS WHERE RATE CASE MATERIALS WILL BE AVAILABLE FOR INSPECTION

NO.	COUNTY	LOCATION
8	Lake	Lake County Public Library System 222 E. Main Street Tavares, Florida 32778 904/343-9400 Director: Terry McLaughlin
9	Lee	Lee County Public Library System 2050 Lee Street Ft. Myers, Florida 33901 813/334-3992 Director: Dorothy Schirtzinger
10	Marion	Southern States Utilities, Inc. Marion Oaks Office 14170 SW. 39th Av. Road Ocala, Florida 32673 904/347-1265
11	Martin	Martin County Public Library System 701 E. Ocean Boulevard Stuart, Florida 34994 407/288-5702 Director: Gretchen Hammerstein
12	Nassau	Nassau County Public Library System Jacksonville Public Libraries - Fernandina Beach Library 25 North Street Fernandina Beach, Florida 32034-4123 904/277-7365 Librarian: Carolyn Fitz
13	Orange	Southern States Utilities, Inc. Apopka Office 1000 Color Place Apopka, Florida 32703 407/880-0058
14	Osceola	Osceola County Public Library System 17 S. Vernon Avenue Kissimmee, Florida 34741 407/847-1299

LOCATIONS WHERE RATE CASE MATERIALS WILL BE AVAILABLE FOR INSPECTION

NO.	COUNTY	LOCATION
		Director: Hester O' Leary
15	Pasco	Pasco County Public Library System Headquarters 6220 Ridge Road Port Richey, Florida 34668 813/847-8134 Director: Gerald M. McKenna
16	Putnam	Putnam County Public Library System Palatka Library Headquarters 216 Reid Street Palatka, Florida 32177-3790 904/329-0126 Director: Stephen J. Crowley
17	Seminole	Seminole County Public Library System 1101 E. First Street Sanford, Florida 32771 407/330-3737 Director: Jean F. Rhein
18	Volusia	Southern States Utilities, Inc. Deltona Lakes Office 255 Enterprise Road Deltona, Florida 32725 407/574-6680 or 6689
19	Washington	Washington County Public Library System 110 N. Fifth Street Chipley, Florida 32428 904/638-1314 Librarian: Barbara Russell

SUMMARY OF WATER AND SEWER NET OPERATING INCOME AT PRESENT RATES BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W), B-2 (S) Summary
 Page 1 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W), B-2 (S)

Explanation: Provide a summary schedule that shows the present net operating income for all the systems filed in this docket for the test year.

Line No.	System	County	Water / Sewer	RATE BASE			NET OPERATING INCOME			RATE OF RETURN			RETURN ON EQUITY		
				Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total
1	Amelia Island	Nassau	W & S	968,601	1,994,038	2,962,639	170,649	130,245	300,895	17.62%	6.53%	10.16%	26.99%	1.03%	9.52%
2	Apache Shores	Citrus	W & S	42,007	54,869	96,876	2,761	(2,747)	15	6.57%	-5.01%	0.02%	1.13%	-25.98%	-14.22%
3	Apple Valley	Seminole	W & S	320,955	67,640	388,596	43,480	16,585	60,065	13.55%	24.52%	15.46%	17.48%	43.15%	21.93%
4	Bay Lake Estates	Osceola	W	49,915		49,915	(5,293)		(5,293)	-10.60%		-10.60%	-39.09%		-39.09%
5	Beacon Hills	Duval	W & S	913,580	845,548	1,759,128	18,102	(68,936)	(50,835)	1.98%	-8.15%	-2.89%	-9.62%	-33.35%	-21.02%
6	Beecher's Point	Putnam	W & S	88,969	17,916	106,885	2,331	(6,668)	(4,337)	2.62%	-37.22%	-4.06%	-8.12%	-101.40%	-23.76%
7	Burnt Store	Charl / Lee	W & S	737,402	424,998	1,162,400	53,765	26,442	80,207	7.29%	6.22%	6.90%	2.81%	0.31%	1.90%
8	Carlton Village	Lake	W	37,399		37,399	2,030		2,030	5.43%		5.43%	-1.55%		-1.55%
9	Chuluota	Seminole	W & S	487,709	1,065,579	1,553,288	(13,214)	(5,715)	(18,929)	-2.71%	-0.54%	-1.22%	-20.60%	-15.51%	-17.11%
10	Citrus Park	Marion	W & S	63,572	643,811	707,383	1,496	38,780	40,277	2.35%	6.02%	5.69%	-8.75%	-0.16%	-0.93%
11	Citrus Springs Util	Citrus	W & S	1,116,560	181,818	1,298,378	(14,036)	10,337	(3,698)	-1.26%	5.69%	-0.28%	-17.20%	-0.95%	-14.93%
12	Crystal River Highl.	Citrus	W	31,353		31,353	(6,861)		(6,861)	-21.88%		-21.88%	-65.50%		-65.50%
13	Daetwyler Shores	Orange	W	59,872		59,872	(2,899)		(2,899)	-4.84%		-4.84%	-25.60%		-25.60%
14	Deltona Utilities	Volusia	W & S	8,229,311	6,106,939	14,336,250	300,466	(85,993)	214,473	3.65%	-1.41%	1.50%	-5.71%	-17.56%	-10.76%
15	Dol Ray Manor	Seminole	W	53,571		53,571	(238)		(238)	-0.44%		-0.44%	-15.30%		-15.30%
16	Druid Hills	Seminole	W	213,494		213,494	10,468		10,468	4.90%		4.90%	-2.78%		-2.78%
17	East Lk Harris Est	Lake	W	36,911		36,911	(1,541)		(1,541)	-4.17%		-4.17%	-24.03%		-24.03%
18	Fern Park	Seminole	W	70,918		70,918	(95)		(95)	-0.13%		-0.13%	-14.57%		-14.57%
19	Fern Terrace	Lake	W	28,330		28,330	4,906		4,906	17.32%		17.32%	26.29%		26.29%
20	Fisherman's Haven	Martin	W & S	15,504	52,249	67,752	(1,002)	(3,132)	(4,134)	-6.46%	-5.99%	-6.10%	-29.40%	-28.29%	-28.55%
21	Florida Cent. Comm. Pk.	Seminole	S		2,056	2,056		(22,790)	(22,790)		-1108.45%	-1108.45%	-2609.55%		-2609.55%
22	Fountains	Osceola	W	280,867		280,867	1,281		1,281	0.46%		0.46%	-13.19%		-13.19%
23	Fox Run	Martin	W & S	185,135	57,583	242,818	(12,006)	(12,322)	(24,329)	-6.49%	-21.36%	-10.02%	-29.44%	-64.28%	-37.72%
24	Friendly Center	Lake	W	8,480		8,480	(1,491)		(1,491)	-17.58%		-17.58%	-55.42%		-55.42%
25	Golden Terrace	Citrus	W	29,628		29,628	1,201		1,201	4.05%		4.05%	-4.76%		-4.76%
26	Gospel Island Est	Citrus	W	2,073		2,073	(5,563)		(5,563)	-268.37%		-268.37%	-642.62%		-642.62%
27	Grand Terrace	Lake	W	90,192		90,192	3,623		3,623	4.02%		4.02%	-4.85%		-4.85%
28	Harmony Homes	Seminole	W	44,459		44,459	(1,186)		(1,186)	-2.67%		-2.67%	-20.51%		-20.51%
29	Hermits Cove	Putnam	W	154,342		154,342	1,485		1,485	0.96%		0.96%	-12.01%		-12.01%
30	Hobby Hills	Lake	W	31,096		31,096	(1,130)		(1,130)	-3.63%		-3.63%	-22.77%		-22.77%

(Continued...)

EXHIBIT "P"

OVERALL WATER AND SEWER FINANCIAL SUMMARY - PROPOSED

Total Filed FPSC Jurisdiction (1991 Interim / Final)

Company: SSU - All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected

Explanation: Provide a FPSC jurisdictional overall financial summary schedule of water and sewer for all FPSC systems filed in this docket for the test year.

Schedule: FPSC Jurisdictional Summary
 (Overall Financial)
 Page 1 of 1
 Preparer: Chuck Lewis

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1991 PROPOSED REVENUE REQUIREMENTS							
		INTERIM RATES			FINAL RATES		
Line No.	REVENUE REQUIREMENT COMPONENTS	Water	Sewer	Total	Water	Sewer	Total
1	PRESENT INCOME:						
2	OPERATING REVENUES:						
3	Sales of Water / Sewer	\$12,611,473	\$7,270,877	\$19,882,350	\$12,611,473	\$7,270,877	\$19,882,350
4	Other Revenues	213,929	2,370	216,299	322,950	70	323,020
5	TOTAL	12,825,402	7,273,247	20,098,649	12,934,423	7,270,947	20,205,370
6	OPERATING EXPENSES:	10,927,315	6,508,682	17,435,997	11,883,466	6,872,089	18,755,555
7	NET OPERATING INCOME:	\$1,898,087	\$764,565	\$2,662,652	\$1,050,957	\$398,858	\$1,449,815
8	RATE BASE	\$34,055,658	\$22,830,523	\$56,886,181	\$34,238,883	\$22,899,377	\$57,138,260
9	RATE OF RETURN	5.57%	3.35%	4.68%	3.07%	1.74%	2.54%
10	RETURN ON EQUITY	-1.21%	-6.42%	-3.30%	-7.07%	-10.18%	-8.32%
11	PROPOSED INCREASE:						
12	OPERATING REVENUES:						
13	Sales of Water / Sewer	\$3,988,916	\$2,993,824	\$6,982,740	\$5,071,970	\$3,601,165	\$8,673,135
14	Percent Increase	31.63%	41.18%	35.12%	40.22%	49.53%	43.62%
15	OPERATING EXPENSES:	1,612,984	1,210,602	2,823,586	2,050,935	1,456,190	3,507,125
16	NET OPERATING INCOME:	\$2,375,932	\$1,783,222	\$4,159,154	\$3,021,035	\$2,144,975	\$5,166,010
17	PROPOSED INCOME:						
18	OPERATING REVENUES:						
19	Sales of Water / Sewer	\$16,600,389	\$10,264,701	\$26,865,090	\$17,683,443	\$10,872,042	\$28,555,485
20	Other Revenues	213,929	2,370	216,299	322,950	70	323,020
21	TOTAL	16,814,318	10,267,071	27,081,389	18,006,393	10,872,112	28,878,505
22	OPERATING EXPENSES:	12,540,299	7,719,284	20,259,583	13,934,401	8,328,280	22,262,681
23	NET OPERATING INCOME:	\$4,274,019	\$2,547,787	\$6,821,805	\$4,071,992	\$2,543,832	\$6,615,824
24	RATE BASE	\$34,055,658	\$22,830,523	\$56,886,181	\$34,238,883	\$22,899,377	\$57,138,260
25	RATE OF RETURN	12.65%	11.16%	11.99%	11.89%	11.11%	11.58%
26	RETURN ON EQUITY	15.13%	11.87%	13.82%	13.59%	11.75%	12.85%

SUMMARY OF WATER AND SEWER NET OPERATING INCOME AT PRESENT RATES BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

FPSC

Schedule: B-1 (W), B-2 (S) Summary
 Page 2 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W), B-2 (S)

Explanation: Provide a summary schedule that shows the present net operating income for all the systems filed in this docket for the test year.

Line No.	System	County	Water / Sewer	RATE BASE			NET OPERATING INCOME			RATE OF RETURN			RETURN ON EQUITY		
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
				Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total
1	Holiday Haven	Lake	W & S	20,956	26,198	47,154	(1,936)	(11,874)	(13,810)	-9.24%	-45.32%	-29.29%	-35.89%	-120.38%	-82.83%
2	Holiday Heights	Orange	W	34,441		34,441	320		320	0.93%		0.93%	-12.08%		-12.08%
3	Imperial Mobile Terr	Lake	W	60,502		60,502	(9,994)		(9,994)	-16.52%		-16.52%	-52.94%		-52.94%
4	Intercession City	Osceola	W	163,955		163,955	(7,384)		(7,384)	-4.50%		-4.50%	-24.80%		-24.80%
5	Interlachen Lk Est	Putnam	W	49,071		49,071	(3,469)		(3,469)	-7.07%		-7.07%	-30.81%		-30.81%
6	Jungle Den	Volusia	W & S	13,984	283,008	296,991	(2,885)	(25,755)	(28,640)	-20.63%	-9.10%	-9.64%	-62.56%	-35.57%	-36.84%
7	Keystone Heights	Clay	W	669,982		669,982	36,348		36,348	5.43%		5.43%	-1.56%		-1.56%
8	Kingswood	Brevard	W	9,424		9,424	(1,234)		(1,234)	-13.10%		-13.10%	-44.92%		-44.92%
9	Lake Ajay Estates	Osceola	W	120,298		120,298	(1,383)		(1,383)	-1.15%		-1.15%	-16.95%		-16.95%
10	Lake Brantley	Seminole	W	32,598		32,598	(1,505)		(1,505)	-4.62%		-4.62%	-25.07%		-25.07%
11	Lake Conway Park	Orange	W	32,343		32,343	(3,625)		(3,625)	-11.21%		-11.21%	-40.50%		-40.50%
12	Lake Harriet Estates	Seminole	W	79,646		79,646	3,599		3,599	4.52%		4.52%	-3.68%		-3.68%
13	Lakeview Villas	Clay	W	13,507		13,507	(3,529)		(3,529)	-26.13%		-26.13%	-75.43%		-75.43%
14	Leilani Heights	Martin	W & S	127,788	313,304	441,092	12,841	35,696	48,537	10.05%	11.39%	11.00%	9.27%	12.42%	11.51%
15	Leisure Lakes	Highlands	W & S	71,287	41,491	112,778	(6,063)	(1,800)	(7,863)	-8.50%	-4.34%	-6.97%	-34.17%	-24.42%	-30.58%
16	Marco Shores Util	Collier	W & S	448,455	339,744	788,198	10,103	33,248	43,351	2.25%	9.79%	5.60%	-8.98%	8.65%	-1.38%
17	Marion Oaks Util	Marion	W & S	2,431,322	1,860,136	4,291,458	125,835	89,820	215,654	5.18%	4.83%	5.03%	-2.14%	-2.95%	-2.49%
18	Meredith Manor	Seminole	W & S	321,540	6,821	328,361	20,249	1,842	22,091	6.30%	27.01%	6.73%	0.49%	48.98%	1.49%
19	Morningview	Lake	W & S	26,828	47,268	74,096	(929)	(2,565)	(3,493)	-3.46%	-5.43%	-4.71%	-22.36%	-26.96%	-25.30%
20	Oak Forest	Citrus	W	31,699		31,699	(2,324)		(2,324)	-7.33%		-7.33%	-31.43%		-31.43%
21	Oakwood	Brevard	W	25,473		25,473	(2,303)		(2,303)	-9.04%		-9.04%	-35.43%		-35.43%
22	Palisades Country Clb	Lake	W	138,854		138,854	4,004		4,004	2.88%		2.88%	-7.51%		-7.51%
23	Palm Port	Putnam	W & S	29,691	31,683	61,374	51	(2,068)	(2,017)	0.17%	-6.53%	-3.29%	-13.86%	-29.54%	-21.95%
24	Palm Terrace	Pasco	W & S	215,735	286,760	502,494	(85,948)	(101,263)	(187,211)	-39.84%	-35.31%	-37.26%	-107.54%	-96.94%	-101.49%
25	Palms Mobile Home Pk	Lake	W	14,923		14,923	(1,614)		(1,614)	-10.81%		-10.81%	-39.58%		-39.58%
26	Park Manor	Putnam	W & S	18,693	12,206	30,898	(2,227)	(4,822)	(7,048)	-11.91%	-39.50%	-22.81%	-42.15%	-106.75%	-67.67%
27	Picciola Island	Lake	W	54,249		54,249	5,537		5,537	10.21%		10.21%	9.64%		9.64%
28	Pine Ridge Estates	Osceola	W	94,675		94,675	9,201		9,201	9.72%		9.72%	8.49%		8.49%
29	Pine Ridge Utilities	Citrus	W	662,578		662,578	51,358		51,358	7.75%		7.75%	3.89%		3.89%
30	Piney Woods	Lake	W	85,884		85,884	6,412		6,412	7.47%		7.47%	3.22%		3.22%

(Continued...)

SUMMARY OF WATER AND SEWER NET OPERATING INCOME AT PRESENT RATES BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W), B-2 (S) Summary
 Page 3 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W), B-2 (S)

Explanation: Provide a summary schedule that shows the present net operating income for all the systems filed in this docket for the test year.

Line No.	WATER AND SEWER SYSTEMS (FPSC)			RATE BASE			NET OPERATING INCOME			RATE OF RETURN			RETURN ON EQUITY		
	System	County	Water / Sewer	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total
1	Point O' Woods	Citrus	W & S	173,060	306,043	479,103	(6,025)	(3,738)	(9,763)	-3.48%	-1.22%	-2.04%	-22.41%	-17.12%	-19.03%
2	Pomona Park	Putnam	W	45,142		45,142	2,982		2,982	6.60%		6.60%	1.21%		1.21%
3	Postmaster Village	Clay	W	120,611		120,611	(13,461)		(13,461)	-11.16%		-11.16%	-40.39%		-40.39%
4	Quail Ridge	Lake	W	53,109		53,109	144		144	0.27%		0.27%	-13.62%		-13.62%
5	River Grove	Putnam	W	70,185		70,185	(322)		(322)	-0.46%		-0.46%	-15.33%		-15.33%
6	River Park	Putnam	W	108,615		108,615	238		238	0.22%		0.22%	-13.75%		-13.75%
7	Rolling Green	Citrus	W	13,322		13,322	3,347		3,347	25.13%		25.13%	44.57%		44.57%
8	Rosemont	Citrus	W	167,220		167,220	(4,915)		(4,915)	-2.94%		-2.94%	-21.14%		-21.14%
9	Salt Springs	Marion	W & S	367,894	58,755	426,649	(7,492)	18,515	11,023	-2.04%	31.51%	2.58%	-19.03%	59.52%	-8.21%
10	Samira Villas	Marion	W	10,283		10,283	(1,980)		(1,980)	-19.26%		-19.26%	-59.35%		-59.35%
11	Saratoga Harbour	Putnam	W	70,381		70,381	(2,852)		(2,852)	-4.05%		-4.05%	-23.75%		-23.75%
12	Silver Lake Estates	Lake	W	169,163		169,163	36,282		36,282	21.45%		21.45%	35.96%		35.96%
13	Silver Lake Oaks	Putnam	W & S	31,818	15,380	47,198	(3,925)	(4,731)	(8,655)	-12.33%	-30.76%	-18.34%	-43.14%	-86.27%	-57.20%
14	Skycrest	Lake	W	46,177		46,177	1,350		1,350	2.92%		2.92%	-7.41%		-7.41%
15	South Forty	Marion	S		489,395	489,395		(2,191)	(2,191)		-0.45%	-0.45%		-15.31%	-15.31%
16	Spring Hill Util	Hernando	W & S	6,844,348	1,983,268	8,827,616	183,200	337,191	520,390	2.68%	17.00%	5.90%	-7.99%	25.55%	-0.46%
17	St. John's Highlands	Putnam	W	28,184		28,184	(2,636)		(2,636)	-9.35%		-9.35%	-36.16%		-36.16%
18	Stone Mountain	Lake	W	6,998		6,998	(1,936)		(1,936)	-27.66%		-27.66%	-79.02%		-79.02%
19	Sugar Mill	Volusia	W & S	322,716	430,315	753,030	14,908	16,555	31,463	4.62%	3.85%	4.18%	-3.44%	-5.25%	-4.48%
20	Sugar Mill Woods	Citrus	W & S	1,766,526	0	1,766,526	34,339	(20,645)	13,694	1.94%		0.78%	-9.71%		-12.44%
21	Sunny Hills Util	Washington	W & S	316,993	197,873	514,867	(17,854)	1,764	(16,090)	-5.63%	0.89%	-3.13%	-27.45%	-12.17%	-21.58%
22	Sunshine Parkway	Lake	W & S	124,461	146,915	271,376	1,717	6,472	8,189	1.38%	4.41%	3.02%	-11.03%	-3.94%	-7.19%
23	Tropical Park	Osceola	W	192,144		192,144	9,534		9,534	4.96%		4.96%	-2.64%		-2.64%
24	University Shores	Orange	W & S	1,939,567	3,155,600	5,095,167	132,423	125,858	258,281	6.83%	3.99%	5.07%	1.73%	-4.92%	-2.99%
25	Venetian Village	Lake	W & S	44,661	53,175	97,836	(138)	957	819	-0.31%	1.80%	0.84%	-14.98%	-10.05%	-12.30%
26	Welaka	Putnam	W	21,132		21,132	(30)		(30)	-0.14%		-0.14%	-14.60%		-14.60%
27	Western Shores	Lake	W	129,553		129,553	5,628		5,628	4.34%		4.34%	-4.09%		-4.09%
28	Westmont	Orange	W	16,178		16,178	4,035		4,035	24.94%		24.94%	44.14%		44.14%
29	Windsong	Osceola	W	74,269		74,269	1,108		1,108	1.49%		1.49%	-10.77%		-10.77%
30	Woodmere	Duval	W & S	363,754	1,231,923	1,595,678	(271)	(70,638)	(70,909)	-0.07%	-5.73%	-4.44%	-14.43%	-27.68%	-24.66%
31	Woolens	Putnam	W	6,206		6,206	(2,841)		(2,841)	-45.77%		-45.77%	-121.43%		-121.43%
32	Zephyr Shores	Pasco	W & S	101,630	66,972	168,602	(12,596)	(31,058)	(43,654)	-12.39%	-46.37%	-25.89%	-43.28%	-122.84%	-74.88%
33	TOTAL - WATER & SEWER			34,238,883	22,899,377	57,138,260	1,050,957	398,858	1,449,815	3.07%	1.74%	2.54%	-7.07%	-10.18%	-8.32%

SUMMARY OF PROPOSED WATER AND SEWER SALES REVENUE INCREASE BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

Docket No.: 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W), B-2 (S) Summary
 Page 1 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W), B-2 (S)

Explanation: Provide a summary schedule that shows the proposed revenue increase for all the systems filed in this docket for the test year.

Line No.	System	County	Water / Sewer	PRESENT SALES REVENUES			PROPOSED REVENUE INCREASE						PROPOSED SALES REVENUES		
				Water	Sewer	Total	REVENUE INCREASE			PERCENT INCREASE			Water	Sewer	Total
							Water	Sewer	Total	Water	Sewer	Total			
1	Amelia Island	Nassau	W & S	526,015	597,655	1,123,670	1,239	183,524	184,763	0.24%	30.71%	16.44%	527,254	781,179	1,308,433
2	Apache Shores	Citrus	W & S	34,223	18,079	52,302	(2,474)	3,945	1,471	-7.23%	21.82%	2.81%	31,749	22,024	53,773
3	Apple Valley	Seminole	W & S	184,436	70,177	254,613	(93)	37	(56)	-0.05%	0.05%	-0.02%	184,343	70,214	254,557
4	Bay Lake Estates	Osceola	W	8,305		8,305	19,125	0	19,125	230.28%		230.28%	27,430		27,430
5	Beacon Hills	Duval	W & S	434,845	557,167	992,012	156,787	294,615	451,402	36.06%	52.88%	45.50%	591,632	851,782	1,443,414
6	Beecher's Point	Putnam	W & S	14,033	6,150	20,183	13,877	3,858	17,735	98.89%	62.73%	87.87%	27,910	10,008	37,918
7	Burnt Store	Charl / Lee	W & S	237,365	166,026	403,391	44,050	42,272	86,322	18.56%	25.46%	21.40%	281,415	208,298	489,713
8	Carlton Village	Lake	W	19,931		19,931	4,307	0	4,307	21.61%		21.61%	24,238		24,238
9	Chuluota	Seminole	W & S	93,492	40,688	134,180	120,828	28,249	149,077	129.24%	69.43%	111.10%	214,320	68,937	283,257
10	Citrus Park	Marion	W & S	55,529	136,105	191,634	10,858	(6,085)	4,773	19.55%	-4.47%	2.49%	66,387	130,020	196,407
11	Citrus Springs Util	Citrus	W & S	265,360	153,318	418,678	249,568	21,190	270,758	94.05%	13.82%	64.67%	514,928	174,508	689,436
12	Crystal River Highl.	Citrus	W	7,085		7,085	18,065	0	18,065	254.98%		254.98%	25,150		25,150
13	Daetwyler Shores	Orange	W	21,647		21,647	17,231	0	17,231	79.60%		79.60%	38,878		38,878
14	Deltona Utilities	Volusia	W & S	3,409,568	828,729	4,238,297	1,174,611	1,371,538	2,546,149	34.45%	165.50%	60.07%	4,584,179	2,200,267	6,784,446
15	Dol Ray Manor	Seminole	W	15,754		15,754	11,324	0	11,324	71.88%		71.88%	27,078		27,078
16	Druid Hills	Seminole	W	61,921		61,921	25,584	0	25,584	41.32%		41.32%	87,505		87,505
17	East Lk Harris Est	Lake	W	19,733		19,733	10,332	0	10,332	52.36%		52.36%	30,065		30,065
18	Fern Park	Seminole	W	27,241		27,241	14,767	0	14,767	54.21%		54.21%	42,008		42,008
19	Fern Terrace	Lake	W	25,310		25,310	29	0	29	0.11%		0.11%	25,339		25,339
20	Fisherman's Haven	Martin	W & S	19,661	33,028	52,689	5,212	16,332	21,544	26.51%	49.45%	40.89%	24,873	49,360	74,233
21	Florida Cent. Comm. Pk.	Seminole	S		69,480	69,480	0	40,637	40,637		58.49%	58.49%		110,117	110,117
22	Fountains	Osceola	W	4,376		4,376	4,009	0	4,009	91.61%		91.61%	8,385		8,385
23	Fox Run	Martin	W & S	21,047	16,940	37,987	33,144	32,850	65,994	157.48%	193.92%	173.73%	54,191	49,790	103,981
24	Friendly Center	Lake	W	3,522		3,522	4,300	0	4,300	122.09%		122.09%	7,822		7,822
25	Golden Terrace	Citrus	W	23,135		23,135	4,240	0	4,240	18.33%		18.33%	27,375		27,375
26	Gospel Island Est	Citrus	W	1,417		1,417	2,374	0	2,374	167.54%		167.54%	3,791		3,791
27	Grand Terrace	Lake	W	12,157		12,157	11,903	0	11,903	97.91%		97.91%	24,060		24,060
28	Harmony Homes	Seminole	W	12,183		12,183	11,044	0	11,044	90.65%		90.65%	23,227		23,227
29	Hermits Cove	Putnam	W	27,340		27,340	26,786	0	26,786	97.97%		97.97%	54,126		54,126
30	Hobby Hills	Lake	W	15,333		15,333	8,361	0	8,361	54.53%		54.53%	23,694		23,694

(Continued...)

EXHIBIT 'G'

SUMMARY OF PROPOSED WATER AND SEWER SALES REVENUE INCREASE BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W), B-2 (S) Summary
 Page 2 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W), B-2 (S)

Explanation: Provide a summary schedule that shows the proposed revenue increase for all the systems filed in this docket for the test year.

Line No.	System	County	Water / Sewer	PRESENT SALES REVENUES			PROPOSED REVENUE INCREASE						PROPOSED SALES REVENUES		
				Water	Sewer	Total	REVENUE INCREASE			PERCENT INCREASE			Water	Sewer	Total
							Water	Sewer	Total	Water	Sewer	Total			
1	Holiday Haven	Lake	W & S	22,584	14,672	37,256	6,638	20,999	27,637	29.39%	143.12%	74.18%	29,222	35,671	64,893
2	Holiday Heights	Orange	W	12,746		12,746	6,552	0	6,552	51.40%		51.40%	19,298		19,298
3	Imperial Mobile Terr	Lake	W	17,546		17,546	29,319	0	29,319	167.10%		167.10%	46,865		46,865
4	Intercession City	Osceola	W	48,407		48,407	45,962	0	45,962	94.95%		94.95%	94,369		94,369
5	Interlachen Lk Est	Putnam	W	28,111		28,111	16,242	0	16,242	57.78%		57.78%	44,353		44,353
6	Jungle Den	Volusia	W & S	20,111	15,659	35,770	159	16,541	16,800	0.79%	106.27%	46.97%	20,270	32,300	52,570
7	Keystone Heights	Clay	W	211,293		211,293	74,082	0	74,082	35.06%		35.06%	285,375		285,375
8	Kingswood	Brevard	W	12,832		12,832	4,210	0	4,210	32.81%		32.81%	17,042		17,042
9	Lake Ajay Estates	Osceola	W	11,800		11,800	11,884	0	11,884	100.71%		100.71%	23,684		23,684
10	Lake Brantley	Seminole	W	11,346		11,346	9,269	0	9,269	81.69%		81.69%	20,615		20,615
11	Lake Conway Park	Orange	W	12,889		12,889	12,809	0	12,809	99.38%		99.38%	25,698		25,698
12	Lake Harriet Estates	Seminole	W	47,962		47,962	10,420	0	10,420	21.73%		21.73%	58,382		58,382
13	Lakeview Villas	Clay	W	768		768	2,715	0	2,715	353.52%		353.52%	3,483		3,483
14	Leilani Heights	Martin	W & S	82,252	174,370	256,622	5,157	4,384	9,541	6.27%	2.51%	3.72%	87,409	178,754	266,163
15	Leisure Lakes	Highlands	W & S	29,226	30,638	59,864	25,029	11,852	36,881	85.64%	38.68%	61.61%	54,255	42,490	96,745
16	Marco Shores Util	Collier	W & S	119,375	118,798	238,173	73,960	12,574	86,534	61.96%	10.58%	36.33%	193,335	131,372	324,707
17	Marion Oaks Util	Marion	W & S	534,705	442,802	977,507	275,913	125,127	401,040	51.60%	28.26%	41.03%	810,618	567,929	1,378,547
18	Meredith Manor	Seminole	W & S	121,658	14,161	135,819	31,345	(14)	31,331	25.76%	-0.10%	23.07%	163,003	14,147	167,150
19	Morningview	Lake	W & S	8,457	16,072	24,529	7,076	8,054	15,130	83.67%	50.11%	61.68%	15,533	24,126	39,659
20	Oak Forest	Citrus	W	25,380		25,380	10,739	0	10,739	42.31%		42.31%	36,119		36,119
21	Oakwood	Brevard	W	37,148		37,148	9,706	0	9,706	26.13%		26.13%	46,854		46,854
22	Palisades Country Clb	Lake	W	11,584		11,584	9,799	0	9,799	84.59%		84.59%	21,383		21,383
23	Palm Port	Putnam	W & S	16,604	23,015	39,619	6,085	10,240	16,325	36.55%	44.49%	41.20%	22,689	33,255	55,944
24	Palm Terrace	Pasco	W & S	194,246	98,424	292,670	193,683	231,637	425,320	99.71%	235.35%	145.32%	387,929	330,061	717,990
25	Palms Mobile Home Pk	Lake	W	7,411		7,411	5,841	0	5,841	78.82%		78.82%	13,252		13,252
26	Park Manor	Putnam	W & S	5,816	7,990	13,806	5,705	5,076	10,781	98.09%	63.53%	78.09%	11,521	13,066	24,587
27	Picciola Island	Lake	W	27,044		27,044	1,778	0	1,778	6.57%		6.57%	28,822		28,822
28	Pine Ridge Estates	Osceola	W	42,568		42,568	3,810	0	3,810	8.95%		8.95%	46,378		46,378
29	Pine Ridge Utilities	Citrus	W	155,319		155,319	46,405	0	46,405	29.88%		29.88%	201,724		201,724
30	Piney Woods	Lake	W	36,585		36,585	6,774	0	6,774	18.52%		18.52%	43,359		43,359

(Continued...)

SUMMARY OF PROPOSED WATER AND SEWER SALES REVENUE INCREASE BY SYSTEM - 1991 (FINAL)

Company: All Filed FPSC Systems

FPSC

Docket No. : 920199-WS
 Test Year Ended: 12/31/91
 Interim Final
 Historic Projected
 Average Year-End

Schedule: B-1 (W), B-2 (S) Summary
 Page 3 of 3
 Preparer: Chuck Lewis
 Supporting Schedules: B-1 (W), B-2 (S)

Explanation: Provide a summary schedule that shows the proposed revenue increase for all the systems filed in this docket for the test year.

Line No.	System	County	Water / Sewer	PRESENT SALES REVENUES			PROPOSED REVENUE INCREASE						PROPOSED SALES REVENUES		
				Water	Sewer	Total	REVENUE INCREASE			PERCENT INCREASE			Water	Sewer	Total
							Water	Sewer	Total	Water	Sewer	Total			
1	Point O' Woods	Citrus	W & S	40,013	20,799	60,812	45,321	26,228	71,549	113.27%	126.10%	117.66%	85,334	47,027	132,361
2	Pomona Park	Putnam	W	30,064		30,064	4,385	0	4,385	14.59%		14.59%	34,449		34,449
3	Postmaster Village	Clay	W	12,292		12,292	47,135	0	47,135	383.46%		383.46%	59,427		59,427
4	Quail Pkidge	Lake	W	3,028		3,028	5,661	0	5,661	186.96%		186.96%	8,689		8,689
5	River Grove	Putnam	W	21,257		21,257	14,839	0	14,839	69.81%		69.81%	36,096		36,096
6	River Park	Putnam	W	47,678		47,678	22,016	0	22,016	46.18%		46.18%	69,694		69,694
7	Rolling Green	Citrus	W	24,089		24,089	(57)	0	(57)	-0.24%		-0.24%	24,032		24,032
8	Rosemont	Citrus	W	7,625		7,625	11,338	0	11,338	148.70%		148.70%	18,963		18,963
9	Salt Springs	Marion	W & S	19,069	93,658	112,727	30,145	(18,252)	11,893	158.08%	-19.49%	10.55%	49,214	75,406	124,620
10	Samira Villas	Marion	W	2,040		2,040	5,462	0	5,462	267.75%		267.75%	7,502		7,502
11	Saratoga Harbour	Putnam	W	6,741		6,741	6,384	0	6,384	94.70%		94.70%	13,125		13,125
12	Silver Lake Estates	Lake	W	187,687		187,687	(584)	0	(584)	-0.31%		-0.31%	187,103		187,103
13	Silver Lake Oaks	Putnam	W & S	4,366	5,863	10,229	4,761	4,011	8,772	109.05%	68.41%	85.76%	9,127	9,874	19,001
14	Skycrest	Lake	W	15,979		15,979	7,190	0	7,190	45.00%		45.00%	23,169		23,169
15	South Forty	Marion	S		51,992	51,992	0	105,632	105,632		203.17%	203.17%		157,624	157,624
16	Spring Hill Util	Hernando	W & S	2,872,204	1,449,936	4,322,140	1,094,732	(333)	1,094,399	38.11%	-0.02%	25.32%	3,966,936	1,449,603	5,416,539
17	St. John's Highlands	Putnam	W	9,772		9,772	10,280	0	10,280	105.20%		105.20%	20,052		20,052
18	Stone Mountain	Lake	W	2,313		2,313	2,568	0	2,568	111.02%		111.02%	4,881		4,881
19	Sugar Mill	Volusia	W & S	155,496	156,749	312,245	41,470	59,952	101,422	26.67%	38.25%	32.48%	196,966	216,701	413,667
20	Sugar Mill Woods	Citrus	W & S	397,289	428,005	825,294	295,094	43,248	338,342	74.28%	10.10%	41.00%	692,383	471,253	1,163,636
21	Sunny Hills Util	Washington	W & S	78,215	72,529	150,744	94,935	10,839	105,774	121.38%	14.94%	70.17%	173,150	83,368	256,518
22	Sunshine Parkway	Lake	W & S	17,849	27,144	44,993	22,145	18,494	40,639	124.07%	68.13%	90.32%	39,994	45,638	85,632
23	Tropical Park	Osceola	W	99,357		99,357	23,721	0	23,721	23.87%		23.87%	123,078		123,078
24	University Shores	Orange	W & S	644,516	876,279	1,520,795	167,067	423,714	590,781	25.92%	48.35%	38.85%	811,583	1,299,993	2,111,576
25	Venetian Village	Lake	W & S	21,564	33,643	55,207	9,513	9,199	18,712	44.12%	27.34%	33.89%	31,077	42,842	73,919
26	Welaka	Putnam	W	13,916		13,916	4,522	0	4,522	32.49%		32.49%	18,438		18,438
27	Western Shores	Lake	W	43,227		43,227	16,866	0	16,866	39.02%		39.02%	60,093		60,093
28	Westmont	Orange	W	34,131		34,131	32	0	32	0.09%		0.09%	34,163		34,163
29	Windsong	Osceola	W	25,142		25,142	13,237	0	13,237	52.65%		52.65%	38,379		38,379
30	Woodmere	Duval	W & S	206,187	368,677	574,864	75,639	371,851	447,490	36.68%	100.86%	77.84%	281,826	740,528	1,022,354
31	Wootens	Putnam	W	2,196		2,196	1,767	0	1,767	80.46%		80.46%	3,963		3,963
32	Zephyr Shores	Pasco	W & S	50,434	35,460	85,894	43,932	67,050	110,982	87.11%	189.09%	129.21%	94,366	102,510	196,876
33	TOTAL - WATER & SEWER			12,611,473	7,270,877	19,882,350	5,071,970	3,601,165	8,673,135	40.22%	49.53%	43.62%	17,683,443	10,872,042	28,555,485