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10	REBUTTAL TESTIMONY OF FORREST L. LUDSEN
11	BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
12	ON BEHALF OF
13	SOUTHERN STATES UTILITIES, INC.
14	DOCKET NO. 950495-WS
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DOCUMENT NOTBER-DATE 03412 MAR 21 8 FPSC-RECORDS/REPORTING 1

Q. WHAT IS YOUR NAME AND BUSINESS ADDRESS?

My name is Forrest L. Ludsen and my business 2 Α. 3 address is 1000 Color Place, Apopka, Florida 32703. ARE YOU THE SAME FORREST L. LUDSEN WHO SUBMITTED 4 Q. PRE-FILED DIRECT TESTIMONY IN THIS PROCEEDING? 5 6 Α. Yes, I am. DO YOU HAVE ANY COMMENTS IN REBUTTAL TO INTERVENOR 7 Q. WITNESSES OPPOSING & UNIFORM RATE STRUCTURE? 8 9 The intervenor's witnesses opposing uniform Α. Yes. 10 rates raise no new facts or arguments from those already considered by the Commission in Docket Nos. 11 920199-WS and 930880-WS. 12 Therefore, there is no 13 evidentiary basis for the Commission to alter its 14 prior findings in favor of a uniform rate 15 structure. 16 COULD YOU PLEASE DESCRIBE EXHIBIT (FLL-6). Q. 17 Α. Exhibit _____ (FLL-6) provides the rate schedules 18 and supporting data reflecting the five alternative 19 rate design proposals identified by Staff witness Gregory Shafer, as applied to the 1996 test year. 20 As indicated in the exhibit, based upon the revenue 21 requirements being requested by SSU, there would be 22 no service area which would be effected by the 23 24 minimum \$1.00 gallonage charge or \$4.00 base 25 facility charge suggested in Staff witness Shafer's

proposal. Also, due to time constraints and unfamiliarity with the proposed mechanics of the "treatment type/CIAC factor" design, SSU was unable to show the Commission and parties what the rates based on such a factored design would look like.

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6 The exhibit provides the service area specific 7 data necessary to establish rates on Mr. Shafer's 8 stand alone or modified stand alone rate designs 9 for 1996. Information supporting these designs is 10 identical to the information previously provided on 11 three occasions to the Commission, and the Public 12 Counsel (1) during on site audits to Staff in July 13 and Public Counsel in September, (2)through 14 document requests responded to by SSU in September 15 and (3) a third time in supplemental MFR Volumes 16 filed with the Commission and served on all parties 17 in November, 1995. This exhibit is being presented 18 to reflect the actual rates which would arise under 19 the rate structure alternatives identified by Staff 20 witness Shafer as well as to rebut accusations 21 during customer service hearings that SSU has not 22 provided service area specific data such that rates 23 could be calculated on a stand alone or modified 24 stand alone basis. At an agenda conference on 25 February 6, Commissioner Deason indicated that he

1 would oppose the introduction of the supplemental 2 MFR information if he later determined that the 3 information somehow bolstered SSU's case. To this 4 day, SSU does not understand the Commissioner's 5 concerns, however, we felt compelled to file this 6 exhibit for two reasons: (1) to make sure that the record contains sufficient rate information and 7 8 supporting data relative to Staff's rate design 9 alternatives to satisfy anyone's purported due 10 process rights; and (2) to ensure that the 11 Commission knew that the service area specific cost information had been available to the Commission 12 13 staff and the parties since as early as July and 14 September 1995, respectively -- despite repeated 15 protestations of Public Counsel to the contrary.

16Q.IF EITHER THE "MODIFIED" RATE DESIGN OR MODIFIED17WITH MINIMUM GALLONAGE/BASE FACILITY CHARGE RATE18DESIGN PROPOSAL IS ADOPTED BY THE COMMISSION, HOW19WOULD SSU PROPOSE THAT FUTURE INDEXINGS AND PASS-20THROUGHS BE TREATED?

A. If either the "modified" or "minimum" rate design
proposals are adopted, future indexings and passthroughs should be implemented so as to increase
the caps and minimums by the amount of increases.
Commission consideration of new caps and minimums

1 would not be set until another full-blown rate proceeding is conducted. The indexings and pass-2 through adjustments would be applied to the 3 Commission's approved rates which would increase 4 the caps and minimum levels. To do otherwise would 5 6 create extraordinary complexity and confusion to 7 customers.

MS. DISMUKES SUGGESTS THAT SSU'S CUSTOMERS HAVE NOT 8 Q. BENEFITED FROM SSU'S ACQUISITION PROGRAM AND HAS 9 10 RECOMMENDED THAT THE COMMISSION REDUCE SSU'S ADJUSTED TEST YEAR A&G EXPENSES BY \$243,773 TO 11 ACCOUNT FOR WHAT SHE REFERS TO AS DISECONOMIES OF 12 13 SCALE. DO YOU AGREE WITH THIS ADJUSTMENT?

Dismukes examined 14 Α. No Ι do not. Ms. the 15 Buenaventura Lakes acquisition which occurred at 16 the end of 1995 and the Lehigh acquisition which occurred in late 1991 and determined that because 17 18 costs to the customers of those systems increased after SSU acquired the utilities, specifically the 19 20 administrative and general costs, that SSU's 21 customers have not benefited from these 22 acquisitions. I must note that Public Counsel already raised this argument as it relates to the 23 24 Lehigh service area in the last rate proceeding. The Commission rejected Public Counsel's argument 25

in that case.

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2 Q. DID THE COSTS TO CUSTOMERS IN THOSE SERVICE AREAS 3 INCREASE AFTER SSU ACQUIRED THEM?

Yes, the cost to the customers of those facilities 4 Α. did increase; however, it must be understood that 5 both Buenaventura Lakes and Lehigh were developer 6 owned utilities and it is not uncommon for 7 developer owned utilities to be subsidized by the 8 9 developer to keep utility rates artificially low to the of 10 help sale homes. As an example, Buenaventura Lakes shows in its 1994 annual report 11 a management fee of \$30,000 from its parent 12 corporation Landstar Development Corporation. This 13 accounting and is. for data 14 management fee processing services. The fee was developed for a 15 1987 rate case and is the same amount included in 16 the 1994 annual report. Obviously, Landstar is not 17 billing the utility for the true cost of these 18 services. 19

20 Q. DID THE COMMISSION APPROVE THE TRANSFER OF THE 21 BUENAVENTURA AND LEHIGH UTILITIES TO SSU?

A. Yes, the Commission approved both transfers and
found the transfers to be in the best interest of
customers. As I indicated earlier, in the case of
Lehigh, the Commission also reviewed and approved

the increased administrative and general costs associated with the transfer to SSU in rate case Docket No. 911188-WS. Ms. Dismukes fails to bring this fact to the Commission's attention.

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Q. DO YOU AGREE WITH MS. DISMUKES THAT ACQUIRING UTILITIES LIKE BUENAVENTURA LAKES AND LEHIGH IS NOT NECESSARILY BENEFICIAL TO CUSTOMERS?

No I do not. The attached Exhibit _____ (FLL-7) 8 Α. shows a comparison of A & G and customer service 9 10 costs per customer without and with the Buenaventura Lakes acquisition. SSU's total cost 11 per customer of A & G and customer service expenses 12 without the Buenaventura acquisition is \$85 per 13 14 The total cost with the acquisition is customer. \$80 per customer. Therefore, although Buenaventura 15 customers experience an increase in costs, 16 the overall body of SSU customers benefited by the 17 18 acquisition because it provided a larger customer base over which to spread common costs. Whenever a 19 20 utility is acquired, the cost/benefit to the acquired utility can be positive or negative 21 depending on the acquired utility's cost structure 22 as compared to SSU's cost structure. 23 Generally, the result of adding additional customers is the 24 25 lowering of the cost per customer of the common

costs allocated to SSU's other customers.
 Ultimately it is the stimulation of growth that
 provides the economies of scale to help hold down
 costs. This does not mean that an acquisition will
 result in a rate reduction.

6 Q. HOW DO THE CUSTOMER SERVICE AND A & G COMMON COSTS 7 FOR SSU COMPARE TO OTHER UTILITIES?

I have attached as Exhibit _____ (FLL-8) a schedule 8 Α. which compares Southern States to the National 9 10 Association of Water Companies (NAWC) survey 11 This exhibit shows that SSU's information. 12 customer accounts and A & G expenses compare favorably to the NAWC companies when compared to 13 revenues, customers and employees. In 1994 SSU's 14 15 combined customer accounts and A & G expenses were 21.5% of actual revenues and 17.1% of required 16 17 The comparable NAWC companies were at revenues. 18 21.3% of revenues. Comparing these same expenses on a cost per customer and cost per employee basis, 19 we find that SSU's 1994 cost per customer was \$73 20 and SSU's 1994 cost per employee was \$21,725. 21 22 Similar sized NAWC companies in 1994 had a cost per 23 customer of \$94 and a cost per employee of \$33,991. Although Ms. Dismukes may consider our costs high 24 25 compared to the developer owned costs of

Buenaventura and Lehigh, our common costs compare
 vary favorably with the NAWC "utility" companies
 surveyed.

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Q. DO YOU FEEL THAT COST IS THE ONLY CONSIDERATION IN WHETHER CUSTOMERS BENEFIT BY AN ACQUISITION?

6 Low cost does not necessarily equate to good Α. No. 7 quality and reliable service. As verification of 8 this fact, we invite the Commission to review the 9 transcript of the customer service hearing held in 10 Kissimmee on September 19, 1995 in this docket. 11 The acquisition of the Buenaventura Lakes service area by SSU had not yet been approved by the 12 13 Commission at that time so the utility owning and 14 operating the related facilities was Orange Osceola 15 Utilities, not SSU. The customers of OOU expressed 16 extreme dissatisfaction with the service they were 17 receiving from OOU in terms of quality of water and 18 customer service. What we believe will be seen 19 from a review of the transcript is that over the 20 long term, customers are better served by someone 21 like SSU that can provide all the services of a 22 full-time utility rather than a developer that has 23 its primary focus on home sales and often sends the 24 wrong price signal to customers by subsidizing the 25 utility rates. Our belief is supported by the fact

1 that one of the witnesses from the Kissimmee 2 hearing testified that he owned property in three 3 service areas -- two properties received service 4 from SSU and the other OOU. The witness emphasized 5 that he was happy with the service from SSU but OOU 6 was a problem. SSU believes we can rectify the 7 problem.

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 Q.
 MS. DISMUKES HAS PROPOSED AN ADJUSTMENT TO INCREASE

 9
 RATE CASE EXPENSE BY \$30,481 TO REFLECT THE

 10
 OVERTIME INCLUDED IN THE 1995 BUDGET. DO YOU AGREE

 11
 WITH THIS ADJUSTMENT?

I believe it is reasonable to include 12 Α. Yes I do. 13 in-house overtime as rate case expense rather than a normal expense item. Overtime related to rate 14 15 case may not be an ongoing annual expense; 16 therefore, including this expense as part of rate 17 case expense with amortization over four years 18 avoids this possibility.

19 MS. DISMUKES HAS REMOVED THE RATE CASE EXPENSE Q. 20 BUDGETED FOR MR. GARTZKE AND MR. CRESSE BECAUSE 21 THEY DID NOT PROVIDE DIRECT TESTIMONY IN THIS 22 PROCEEDING. SHE HAS ALSO REMOVED THE ESTIMATED 23 FEES OF THE COST OF CAPITAL CONSULTANT, DR. MORIN 24 WHO DID PROVIDE DIRECT TESTIMONY IN THIS 25 DO YOU AGREE WITH THESE ADJUSTMENTS? PROCEEDING.

Mr. Gartzke and Mr. Cresse did not provide direct 1 Α. 2 testimony in this proceeding and are not going to provide rebuttal testimony; therefore, I agree that 3 4 these costs should be removed. Similarly, we have added additional witnesses for rebuttal testimony 5 to address issues raised by customers and their 6 counsel and those costs should be added to and 7 8 recoverable as a part of rate case expense.

Ms. Dismukes has removed Dr. Morin's rate case 9 expenses because the Commission developed the 10 leverage formula to estimate water and wastewater 11 utilities' cost of equity. I do not agree that 12 this adjustment should be made. Dr. Morin has 13 shown that the past leverage graph formula did not 14 properly reflect the cost of capital required for 15 water and wastewater utilities through the cost of 16 capital workshop and specifically demonstrated in 17 this proceeding that it is not appropriate for SSU. 18 If the leverage graph is flawed and SSU cannot put 19 a witness before the Commission to correct the flaw 20 because it cannot cover its rate case expense, then 21 it becomes a catch 22 for the Company. I have been 22 23 advised as stated in Dr. Morin's testimony that certain changes he recommended were incorporated 24 into the current leverage graph by a Commission 25

order issued on August 10, 1995 -- six weeks after 1 his direct testimony was filed in this proceeding. 2 Therefore, his testimony has been beneficial and 3 his rate case expenses should be allowed to be 4 addition, Section recovered by SSU. In 5 367.081(4)(f) of the Florida Statutes states that 6 the use of the leverage graph is optional to the 7 utility as follows: 8

(f) "The commission may regularly, 9 not less often than once each year, 10 establish by order а leverage 11 formula that reasonably reflect the 12 range of returns on common equity 13 14 for an average water or wastewater utility and which, for purposes of 15 this section, shall be used 16 to calculate the last authorized rate 17 18 of return on equity for any utility which otherwise would have 19 no established rate of return 20 on equity. In any other proceeding in 21 22 which an authorized rate of return 23 on equity is to be established, a 24 utility, in lieu of presenting 25 evidence on its rate of return on

1 common equity, may move the commission to adopt the range of 2 rates of return on common equity 3 that has been established under this 4 paragraph." (emphasis added) 5 Rule 25-30.415(1), (2) also allow the Commission to 6 7 consider a generally accepted financial model as follows: 8 (1)"The Commission will establish, 9 at least once each year, a leverage 10 scale or scales that reflect the 11 range of returns on common equity as 12 required by Section 367.081(4)(f), 13 F.S. 14 In determining the range of 15 (2) on 16 returns common equity, the 17 Commission may consider generally accepted financial models." 18 Again, SSU should not be foreclosed from testing 19 the leverage graph as clearly permitted under the 20 Finally, we note that Public 21 law. Counsel 22 submitted testimony contesting Dr. Morin's SSU cannot legitimately be denied 23 testimony. recovery of expenses incurred to rebut Public 24 25 Counsel's witness -- particularly since nobody,

including SSU, could have known whether Public Counsel intended to present a cost of capital witness regardless of whether SSU did.

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DO YOU AGREE WITH MS. DISMUKES' ADJUSTMENT TO 4 Q. DISALLOW \$345,671 OUT OF THE \$432,069 ASSOCIATED 5 930880-WS UNIFORM 6 WITH THE DOCKET NO. RATE 7 INVESTIGATION?

No I do not. Ms. Dismukes has disallowed 80% of 8 Α. 9 the costs related to the uniform rate investigation 10 and has not specified how she has arrived at this 11 percentage. The costs relating to the uniform rate 12 investigation as outlined in Ms. Dismukes testimony 13 include: \$34,358 on telemarketing consultants, 14 \$95,285 on consultants testimony, \$4,587 on image marketing associates, \$102,629 on legal services, 15 16 FPSC notices, transportation and \$104,804 on 17 security, \$54,963 for customer education mailings, 18 \$1,574 for open houses, and the remainder of 19 \$33,888 on miscellaneous travel and federal express 20 and other miscellaneous items. Ms. Dismuke' 21 proposed allowance of \$86,398 does not even cover 22 our cost for FPSC notices required to meet the 23 requirements of the Commission. Ms. Dismukes 24 agrees that SSU had an obligation to bring to the 25 Commission reasonable and а not unduly

discriminatory rate design and that SSU had an 1 2 obligation to fully cooperate with the Commission's However, she felt the advocacy of 3 investigation. uniform rates in that docket was unnecessary. SSU 4 believes it had a right to take a position on the 5 issues in that case. SSU supported uniform rates 6 consistent with the Commission's decision in Docket 7 No. 920199-WS because SSU believes that it is in 8 the long term best interest of SSU, our customers 9 10 and the environment to have uniform rates. Ultimately, the Commission heard evidence from 11 12 those supporting and opposed to uniform rates and 13 decided in favor of uniform rates for SSU. To not such costs 14 allow the Company to recover is 15 equivalent informing the Company to to not 16 participate in any such generic proceedings is the 17 future. Of course, such a signal would not serve the customer or the Commission well in future 18 19 generic proceedings of this type. Obviously, the 20 customers opposed to uniform rates were very well 21 represented throughout this proceeding and would 22 have preferred that SSU did not advocate uniform 23 rates so the Commission would not have the record 24 evidence to issue their decision supporting uniform 25 Because of SSU's advocacy role in support rates.

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1 of uniform rates and the intervenors advocacy role 2 against uniform rates, the Commission had a 3 complete record upon which to base their decision. 4 Public Counsel chose not to participate. SSU 5 believes that all costs incurred to date, currently 6 \$451,385, should be recoverable through rate case 7 This includes the costs incurred to expense. 8 educate customers on the potential impact to them 9 of uniform and non-uniform rates and our efforts 10 made to encourage customers to attend and participate in the hearings whether for or against 11 12 uniform rates. A final point -- Ms. Dismukes' 13 proposed disallowance, in SSU's view, is yet 14 another none too subtle demonstration of the Public 15 Counsel's activities evidencing Public Counsel's 16 opposition to the uniform rate structure.

17 Q. HAVE YOU DETERMINED THE ACTUAL RATE CASE EXPENSE TO 18 DATE?

19 Α. Yes. Attached as Exhibit _____ (FLL-9) are the 20 actual rate case expenses paid through January 31, 21 1996 for both the current Docket No. 950495-WS case 22 and Docket No. 930880-WS uniform rate 23 investigation. We projected a total rate case 24 expense in the current case of \$995,152 and the 25 actual to date is \$975,364. Our actual costs are

1 running higher than originally projected primarily because of the impact of extending the case, 2 scheduling additional customer service hearings, 3 4 and renoticing customers. A significant portion of the increased cost has occurred in outside printing 5 required to meet the noticing schedules. 6 The 7 actuals through January 31, 1996 for the uniform 8 rate investigation are \$451,385 as compared to the \$432,089 filed in the MFRs. The Company requests 9 that additional costs incurred for rate case 10 expense over the filed amounts be used as an offset 11 12 to any Commission reductions in expenses.

DO YOU HAVE ANY COMMENTS REGARDING PUBLIC COUNSEL 13 Q. 14 WITNESS DISMUKES' USE KIM ATTEMPT то THE 15 COMMISSION'S "ONE SYSTEM" FINDING IN DOCKET NO. 930945-WS TO JUSTIFY A CUSTOMER SHARING OF THE GAIN 16 FROM THE SALE OF THE VENICE GARDENS FACILITIES? 17

18 Ms. Dismukes' attempt to use the Commission's Α. Yes. "one system" finding is outrageous since it is 19 20 the Public Counsel's opposition contrary to 21 throughout the remand proceedings in Docket No. 920199-WS to SSU's position that the "one system" 22 finding reflected in the Commission's July 1995 23 24 order in 930945-WS acted to cut off SSU's alleged 25 refund liability and, indeed, obviated the

1 Commission's perceived need to revert to a modified 2 stand alone rate structure as a result of the 3 appellate decision in Citrus County v. FPSC. For this inherent inconsistency along, Public Counsel's 4 5 contention should be rejected outright. Further reasons to reject Public Counsel's proposal include 6 7 the fact that the "one system" finding was made every sale, including Venice Gardens, 8 after 9 identified by Public Counsel. Public Counsel seeks 10 retroactive application of the finding without 11 presenting any evidence in support of its Also, a "one system" finding does 12 proposition. little to counteract the multitude of reasons 13 14 provided by SSU's witnesses Sandbulte and Gower 15 confirming that requiring SSU to share any portion 16 of the gain with customers would be unlawful and 17 improper.

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 Q.
 MR. WOELFFER INDICATES THAT HE SEES NO BENEFIT FROM

 19
 THE WEATHER NORMALIZATION CLAUSE FOR SSU'S MARCO

 20
 ISLAND CUSTOMERS. DO YOU HAVE ANY COMMENTS?

21 Α. Mr. Woelffer suggests that the weather 22 normalization clause is a risk shifting mechanism 23 and that seasonal variations in water sales due to 24 weather is a risk of SSU. I do not agree with Mr. 25 Woelffer because variations in weather are a risk

to both the customer and SSU. The adoption of the 1 2 weather normalization clause is merely a mechanism to minimize risk to the customer and SSU from 3 events which would cause the consumption per 4 customer to vary from the levels reflected in the 5 design of their rates. The consumption per 6 customer could vary from such factors as weather, 7 8 the impacts of conservation education, or the 9 impact of the rate design that the Commission 10 ultimately recommends. The goal of the Company is to include a level of consumption in the design of 11 the rates which we think is realistic and reflects 12 the elasticity of the rate design we have proposed, 13 14 however, if the pattern of usage should change for whatever reason, then the weather normalization 15 16 clause would protect both the customer and the 17 Company. The suggestion by anyone that the WNC 18 penalizes customers by raising their rates if they 19 use less water ignores the fact that rates will rise in such event regardless of the existence of a 20 WNC. However, customers will save the cost of rate 21 22 cases if the WNC is approved because the WNC will provide gradual monthly adjustments to reflect 23 24 consumption decreases over time.

25 Q. DO YOU HAVE ANY COMMENTS TO MR. WOELFFER'S

1 STATEMENT ON PAGE 16 THAT THE UNIFORM RATES PROPOSED BY SSU WOULD REQUIRE MARCO ISLAND RESIDENTS TO SUBSIDIZE THROUGH HIGHER RATES SSU'S **REVENUE REQUIREMENT?**

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5 Α. Yes I do. Mr. Woelffer indicates that the Marco 6 Island subsidy would be \$1,568,026. The actual so-7 called "subsidy" indicated in the MFRS is 8 \$1,229,194 consisting of \$346,331 for water and 9 \$882,863 for wastewater. However, I would like to 10 point out to Mr. Woelffer that the uniform rates of 11 Marco Island are based on a combined rate for Burnt 12 Store and Marco Island. SSU's basic position on 13 uniform rates is that they are in the long term 14 best interest of the total body of customers. At 15 any point in time, some customers benefit and other 16 customers don't benefit. This can be dependent on 17 many factors such as the density of the service 18 areas, the age of the facilities, the amount of 19 CIAC for the service area, the operating efficiency 20 of the plant, the consumption of the customers in 21 service the areas. the environmental and 22 requirements for capital in any particular area. 23 As Staff witness Greg Shafer indicated, all rates 24 contain subsidies including stand-alone rates. 25 Island customers Marco should be aware that

although they are currently subsidizing Burnt 1 2 Store, eventually it could be Burnt Store providing 3 the subsidy to the Marco Island customers. Part of the reason Marco Island is subsidizing Burnt Store 4 is because Burnt Store has low density and low 5 consumption and because it is a start-up facility. 6 At the end of 1994 Burnt Store had approximately 7 400 customers while Marco Island had about 6,000 8 Burnt Store's average consumption for 9 customers. residential customers was 3,924 gallons while Marco 10 average consumption per customer was 11 Island's 12 17,508. Marco's average consumption per customer is decreasing. At the end of 1995, the average 13 14 consumption (residential and non-residential) dropped to 15,000 gallons. Burnt Store currently 15 16 is growing at a very fast rate, approximately 35% per year, which is somewhat deceiving because they 17 are working from a low base but they are adding 18 approximately 150 customers per year to their 19 20 service area with an eventual build-out in our 21 current service area of approximately 4,350. As 22 Burnt Store continues to build-out, their cost per 23 customer should become less than Marco Island 24 because their incremental cost will be less and 25 they don't have the costly critical water supply

problems of Marco's island environment. If the 1 current growth continues, within the next five 2 3 years you could see the average cost for Burnt 4 Store be less than Marco Island customers 5 customers.

DO YOU HAVE ANY COMMENTS WITH RESPECT TO MR. JOHN 6 Q. WILLIAMS TESTIMONY ON SERVICE AVAILABILITY CHARGES? 7 I Mr. Williams has made several 8 Α. Yes, do. 9 significant statements which demonstrate that the 10 Staff recognizes the problems inherent in the application of current FPSC CIAC policy. 11 These 12 include the following:

13 1. Obviously, changes in charges will only affect
14 a growing utility (p. 4, 14).

15 2. A utility's CIAC level, which is the basis for
16 complying with the rule, is a moving target (p. 4,
17 22).

inevitable that Over it is some 3. time, 18 under-contributed with 19 utilities will be no apparent means available to inject additional CIAC 20 into the system under the traditional scheme (p. 5, 21 9). 22

4. When SSU acquired systems, SSU inherited the
individual CIAC levels which were based upon
various levels of charges, donated property as well

as imputed CIAC (p. 5, 19).

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5. SSU's present mix of individual service availability charges and CIAC levels are to a great extent dependent upon the service availability policies implemented by the prior owners of the systems (p. 6, 14).

6. It has long been established that there is an inverse relationship between rates and CIAC level (p. 7, 5).

10 7. Service availability charges may need to be
11 modified to compliment the chosen rate structure
12 (p. 8, 3).

8. Service availability charges designed to bring
the Company to a 75% CIAC (maximum) level would be
unreasonably high in many cases, and would
unnecessarily stifle growth (p. 11, 8).

9. The appropriate service availability goal for SSU would be to design charges that will help to move the utility closer to the minimum levels outlined in the rules (p. 11, 11).

21 10. If the Commission finds that it is appropriate 22 to calculate separate service availability charges 23 for each service area, it will be very difficult to 24 design reasonable charges and still comply with the 25 minimum/maximum guidelines contained in the rule

(p. 11, 14).

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11. The Commission should be prepared to grant an exemption from the guidelines if charges are set on a service area by service area basis (p. 11, 25).

5 Q. DO YOU AGREE WITH ALL OF THESE STATEMENTS?

Yes, with the exception of item no. 6 above. 6 Α. I do 7 not believe there is always an inverse relationship 8 between rates and CIAC levels although there is a 9 predominant perception that this is true. In fact, 10 customer density and consumption are the 11 predominant determinations of rates.

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 Q.
 DO YOU HAVE EVIDENCE TO DEMONSTRATE THAT THERE IS

 13
 NOT ALWAYS AN INVERSE RELATIONSHIP BETWEEN RATES

 14
 AND CIAC LEVELS?

Yes, I have prepared Exhibit _____ (FLL-10) which 15 Α. sorts the service areas (plants) included in this 16 17 filing by the percentage of CIAC to plant in ascending order and subtotaled in increments of 18 Also shown is the stand alone bill for each 19 10%. of these service areas at a theoretical 10,000 20 gallon consumption level for ease of presentation. 21 I have also weighted the information by the number 22 of customers in each service area to emulate a 23 uniform rate comparison. 24

25 Q. DOES THIS ANALYSIS DEMONSTRATE A CONSISTENT INVERSE

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RELATIONSHIP BETWEEN RATES AND CIAC LEVELS?

This exhibit shows that sometimes there is a 2 Α. No. relationship between rates and CIAC levels and 3 sometimes there is not. 4 This inconsistent result clearly demonstrates that CIAC is only one factor 5 6 that determines the level of rates and therefore it 7 would be unreasonable to assume that high CIAC equates to low rates or that raising the level of 8 9 CIAC will mean low rates. It also means that it does not make sense to attempt to base rate 10 structure on only the levels of CIAC. Other 11 factors, which in some service areas can be more 12 critical than CIAC in influencing the level of 13 stand alone rates, may include density, the level 14 15 of consumption, the type of treatment, the age of the facility, location, growth and environmental 16 17 requirements.

18Q.WHAT WAS THE BASIS FOR SSU'S DETERMINATION OF THE19LEVEL OF CIAC RATES PROPOSED IN THIS FILING?

A. SSU based the level of CIAC rates proposed in this
filing on a market comparison of other utilities.

22Q.DID MR. WILLIAMS ADDRESS THE IMPORTANCE OF THE23MARKET WITH RESPECT TO ESTABLISHING THE LEVEL OF24CIAC RATES AND WHAT AN APPROPRIATE LEVEL OF CIAC25SHOULD BE UNDER EACH OF HIS ALTERNATIVES?

1 Α. Not directly. Mr. Williams did indicate that 2 service availability rates designed to bring the 3 Company to a 75% CIAC (maximum) level would be 4 unreasonably high in many cases, and would 5 unnecessarily stifle growth and that the FPSC 6 guidelines may not be appropriate.

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 Q.
 WHAT DO YOU BELIEVE IS THE MAIN CONSIDERATION IN

 8
 DEVELOPING CIAC RATES AND WHAT DO YOU BELIEVE IS AN

 9
 APPROPRIATE LEVEL OF RATES?

10 Α. I believe that CIAC guidelines are, in theory, 11 significant in providing a new utility with a 12 target for developing CIAC charges, however, I 13 believe that reality is that the market is the 14 critical factor in determining CIAC charges and that the guidelines should only be used to move 15 charges plus or minus within the market range. Ι 16 17 believe that there has been a misguided reliance on CIAC being the answer to high rates. I agree it is 18 part of the answer, but only if the level of CIAC 19 rates does not hamper growth. Ultimately growth is 20 21 more important in keeping rates low than CIAC. If you have significant growth in a service area you 22 still can have low general rates without CIAC 23 because of the benefits of economies of scale. 24 However, without growth you have nothing because if 25

1 no new customers are connecting you are not 2 collecting any CIAC and in addition you do not have 3 the benefits of economies of scale. Obviously, the ideal situation is to have CIAC charges which 4 5 reflect the market so that growth is encouraged. 6 In this way you get the benefit of economies of 7 scale from the growth plus you get the CIAC fees as 8 new customers connect which offsets investment 9 costs.

10 Q. HOW DOES THE LEVEL OF CIAC CHARGES AFFECT GROWTH?

11 Most of SSU's growth results from building by Α. 12 developers. Developers build in areas where they are able to build homes at market prices. 13 CIAC charges which do not reflect market prices act as a 14 15 disincentive to the developer building in our service area and thus builders may move to another 16 area where costs are competitive. It does not 17 really matter to the developer if the CIAC charges 18 meet or do not meet the FPSC's guidelines. All he 19 cares about is if he can build his homes at a 20 competitive price so that they can be sold. 21

22 Q. DO YOU HAVE AN EXAMPLE OF HOW AN UNREASONABLE LEVEL 23 OF CIAC CHARGES HAS STOPPED GROWTH?

A. Yes, I do. On September 18, 1990, the FPSC issued Order No. 23511 attached as Exhibit _____ (FLL-11)

1 relating to an SSU rate increase request in Included as part of this filing 2 Seminole County. 3 our Chuluota wastewater service area. was Stipulation 35 stated that service availability 4 5 (plant capacity) charges should be implemented for 6 the Chuluota wastewater system. SSU's position was availability charges should 7 that service be designed to generate the minimum levels of CIAC 8 9 rather than the maximum. The FPSC ordered the service availability charges be designed to achieve 10 11 the maximum CIAC level set forth in Rule 25-30.580, F.A.C. of 75%. The Order further states that if 12 the FPSC were to accept SSU's position of using the 13 14 minimum CIAC level permitted by the rule, the related facilities only would be 7.7% contributed. 15 The FPSC suggested that such a contribution level 16 would be contrary to the intent of the rule. 17

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Q. HAS THIS DECISION STOPPED GROWTH?

In 1984 we had 117 wastewater 19 Α. Yes, it has. customers in Chuluota and in 1990 when the FPSC 20 implemented the maximum levels of CIAC we had 132 21 This represents about a 2.5% growth customers. 22 rate. Year-to-date in 1996 we have 134 customers. 23 We have had virtually no growth in wastewater since 24 the implementation of the maximum CIAC charges. In 25

fact the 7.7% level of CIAC which the Commission 1 then deemed unreasonable under SSU's minimum level 2 proposal has now gone down to 2.65% of plant and 3 Chuluota has the highest stand alone wastewater 4 bill of all of our wastewater service areas. Their 5 stand alone wastewater bill at the capped level of 6 7 6,000 gallons of consumption is \$271.11. Chuluota customers receive the worst of all worlds, no 8 economies of scale related to growth and, with no 9 growth, no collection of CIAC to reduce investment 10 In this case, perhaps implementing the 11 costs. 12 minimum charge would not have made a significant difference in their current rates, but implementing 13 the maximum charge stopped any chance for growth. 14

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Q. WHAT IS THE CURRENT SERVICE AVAILABILITY CHARGE FOR CHULUOTA?

The capacity charge is \$2,730, the minimum service 17 Α. installation charge is \$350, the main extension 18 charge is actual cost less 20% and the AFPI charge 19 Therefore the minimum service 20 is \$3,197. availability charge to the developer for just 21 wastewater would be \$6,277 not including the main 22 extension charge. 23

24Q.MR. WILLIAMS HAS RECOMMENDED ALTERNATIVES TO STAND25ALONE CIAC CHARGES, BUT HAS NOT MADE ANY

RECOMMENDATIONS ON WHAT THE LEVEL OF CIAC CHARGES 1 SHOULD BE EXCEPT THAT IT MAY BE APPROPRIATE TO DESIGN THE CHARGES TO MOVE SSU TOWARDS THE MINIMUM LEVELS. DO YOU AGREE WITH THIS POSITION?

If we have growth we will move toward minimum 5 Α. 6 levels, however, to the developer, the FPSC's 7 theoretical minimum may not reflect reality. 8 Reality is the level of CIAC which reflects the market and which will enable SSU to attract 9 developers to our service areas which will create 10 11 the growth to lower general rates through economies of scale and collect CIAC as customers connect. 12

What are the CIAC charges you have proposed in this 13 Q. 14 filing?

\$750 CIAC charge for 15 Α. We have proposed а conventional water, a \$1,500 CIAC charge for 16 17 reverse osmosis water and a \$1,500 wastewater charge for all wastewater customers. 18

WHAT ARE THESE RATES BASED ON? 19 0.

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20 These rates are based on a market study SSU did of Α. Florida utilities located in the proximity of our 21 service areas and was based on judgment of what 22 23 appeared to be the average rate based on the 24 utilities analyzed.

WILLIAMS THAT IF THE 25 Q. DO YOU AGREE WITH MR.

COMMISSION ORDERS A STAND ALONE RATE THAT THE CIAC CHARGES SHOULD BE STAND ALONE AND THAT IF THE ORDERED RATE IS UNIFORM THAT THE CIAC CHARGES SHOULD BE UNIFORM?

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In theory I agree, however, the reality is that 5 Α. the CIAC charge should be based on the market to 6 7 stimulate growth rather than costs based on the 8 FPSC formula. The goal should be to develop a rate which will encourage growth which will ultimately 9 benefit the customer the most through economies of 10 scale and increased CIAC collections. We cannot 11 change the past and no matter where you set the 12 13 CIAC charges you are not going to significantly change history or the effect of history on the 14 I have no problem with a uniform CIAC rate 15 future. 16 for all customers if the Commission orders stand alone rates since the stand alone general rate 17 itself would theoretically reflect the so called 18 19 stand alone cost of the service area. Mr. Williams 20 did not specifically address what the CIAC rate 21 levels should be, however, if you review the stand 22 alone CIAC charges based on the Commission's 23 minimum and maximum rules, a significant number of 24 the charges are unreasonable and do not reflect the 25 I agree with Mr. Williams that it will be market.

very difficult to design charges that comply with the minimum and maximum guidelines.

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Q. WHAT DO YOU RECOMMEND IF STAND ALONE RATES ARE ORDERED AND THE COMMISSION ORDERS STAND ALONE SERVICE AVAILABILITY CHARGES?

6 Α. I would recommend that the market rates provided in my exhibit be used and that a deviation from this 7 rate to reflect stand alone characteristics be no 8 more than plus or minus 20% from the rate filed by 9 the Company. All rates will, therefore, still be 10 within a reasonable market range. I believe that 11 all new customers, in all service areas, should pay 12 a fair and reasonable CIAC charge as they connect 13 to our system. Ultimately growth, whether you have 14 stand alone rates or uniform rates, helps all 15 customers since common costs are allocated between 16 all service areas and the Company's revenues are 17 determined on a total company basis. Charges to 18 past customers, and the history which cannot be 19 changed, should not be determinative of the charges 20 that future customers should pay. 21

22Q.MS.DISMUKESLISTSSEVENPROBLEMSWITHSSU'S23PROPOSEDWEATHERNORMALIZATIONCLAUSE (WNC).DO24YOU HAVE ANY COMMENTS WITH RESPECT TO HER CONCERNS?25A.Yes, I do.Ms.Dismukes, likeMr.Woelffer, first

concern is that the WNC shifts the risk of revenue 1 2 recoverability from SSU's shareholders to This is not true. The WNC is designed 3 customers. eliminate risk to both the customer 4 to and shareholder from events which influence consumption 5 levels such as dry years, wet years, conservation 6 efforts or unpredicted rate design effects. 7 The clause goes both plus and minus which means nobody 8 9 is benefiting but rather the customer is paying exactly what they should be paying and the Company 10 is recovering only the revenue at which it is 11 entitled based on the rate assumptions determined 12 in its last rate case. What is the problem with 13 14 that?

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15Q.MS. DISMUKES SECOND CONCERN IS THAT THE WNC WILL16NOT REDUCE THE AMOUNT OF LITIGATION ASSOCIATED WITH17ESTABLISHING THE APPROPRIATE TEST YEAR CONSUMPTION18LEVELS AS I HAD INDICATED IN MY DIRECT TESTIMONY.19DO YOU HAVE ANY COMMENTS?

20 A. There certainly is no guarantee that the OPC will 21 not keep raising the consumption issues over and 22 over again in future rate cases even if a WNC is 23 allowed; however, I would hope that the WNC would 24 eventually result in less litigation relating to 25 consumption issues. Apparently Ms. Dismukes

1 believes that because SSU proposed a repression adjustment and a conservation adjustment that we 2 3 must not believe our own statement. I am not sure what Ms. Dismukes' reasoning is because even if a 4 5 WNC is approved, the consumption levels used to design rates should reflect the best estimate of 6 7 what actual consumption will be under the proposed rates. The WNC is designed to be a true-up 8 9 mechanism which should go positive and negative; 10 therefore, it is important that base consumption reflects the best estimate possible for consumption 11 12 which requires that we reflect the repression adjustment and conservation adjustment in our 13 estimate of consumption. 14

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15Q.MS. DISMUKES THIRD CONCERN CLAIMS THAT SSU HAS NOT16STARTED WITH WEATHER NORMALIZED TEST YEAR17CONSUMPTION. IS THIS CONCERN VALID?

18 Α. No, Mr. Bencini addresses this issue in his testimony and shows that SSU's 1995 and 19 1996 20 projections when compared to actual 1995 21 consumption are far more realistic than Ms. Dismukes' projections and 22 in fact show that 23 consumption as filed by SSU should be reduced 24 rather than increased as Ms. Dismukes proposes. SSU based its projections on historical consumption 25

which takes into account all factors affecting
 consumption, not only weather.

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3Q.MS. DISMUKES FOURTH CONCERN IS THAT SSU HAS NOT4PROPERLY ACCOUNTED FOR CHANGES IN COSTS THAT WOULD5BE AFFECTED BY CHANGES IN CONSUMPTION. DOES THE6WNC ACCOUNT FOR CHANGES IN COSTS?

7 Α. Ms. Dismukes is correct that the WNC does not specifically provide for adjustments relating to 8 9 changes in costs relating to changes in 10 I see this as a risk to the customer consumption. 11 and Company that is no different than if you do not 12 have the WNC, except that the risk is less with the 13 WNC because at least the customer is not overpaying 14 or underpaying revenues. If the test year 15 consumption used to develop the base rate is 16 realistic the WNC adjustment over time should go 17 positive and negative. What is not needed is a 18 clause that is burdened with micro regulatory 19 requirements which in the final analysis do not make any difference in the overall impact on 20 21 customers. This includes Ms. Dismukes' proposal to 22 include an interest adjustment in the clause. 23 Without the clause there is no means of even 24 truing-up over or under collections let alone 25 interest without incurring the expense of rate

cases and associated costs to customers. Why does
 it suddenly becomes necessary to reflect interest
 when a clause that will true-up the over and under
 collections is implemented.

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 Q. MS. DISMUKES FIFTH CONCERN IS HOW SSU PROPOSES TO

 6
 RECOVER OVER OR UNDER COLLECTIONS ON THE CUSTOMERS

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 BILL. HOW DO YOU PROPOSE TO SHOW THE ADJUSTMENT ON

 8
 THE BILL?

- 9 A. The WNC adjustment would appear as a separate line 10 item on the customer's bill similar to the fuel 11 adjustment on an electric bill.
- 12Q.MS. DISMUKES SIXTH CONCERN IS THAT THE CLAUSE MAY13CREATE CUSTOMER CONFUSION BECAUSE IF CUSTOMERS14CONSUME LESS, (IN TOTAL) THE ACTUAL UNIT COST WILL15INCREASE AND VISE VERSA. DO YOU BELIEVE CUSTOMERS16WILL BE CONFUSED?
- My experience is that there always will be some 17 Α. 18 customers confused when something new is 19 introduced, but if the clause is explained 20 properly, customers will understand over time.

21Q.MS. DISMUKES SEVENTH CONCERN IS THAT THE WNC COULD22LEAD TO PERVERSE INCENTIVES RELATED TO QUALITY OF23SERVICE ISSUES. IN OTHER WORDS MS. DISMUKES24SUGGESTS THAT SSU PROBABLY WOULD NOT HAVE THE25INCENTIVE TO FIX LINE BREAKS IF WE KNEW WE WOULD

STILL COLLECT OUR REVENUES. DO YOU AGREE? 1 2 No, I think Ms. Dismukes is really reaching. If Α. SSU where to provide customer service in the 3 fashion outlined by Ms. Dismukes we would not be in 4 I have a difficult time business very long. 5 6 visualizing a SSU customer service representative or operations person just ignoring the customer and 7 8 his or her complaint about a line break because SSU 9 will recover the revenue anyway. DO YOU HAVE ANY OTHER COMMENTS WITH REGARD TO THE 10 Q. 11 WNC? Yes, the staff has proposed several alternative 12 Α. rate structures. Application of the WNC is only 13 practical if you have uniform rates because without 14 uniform rates it would be necessary to have a 15 separate clause for each service area where the 16 gallonage rate is different. If the Commission 17

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18 orders stand alone or modified stand alone rates we 19 would have approximately 100 different gallonage 20 charges which would mean 100 different clauses 21 which would be administratively impractical to 22 administer.

23Q.IF THE COMMISSION DECIDES TO IMPLEMENT THE CLAUSE24ON A TRIAL BASIS, WHAT SERVICE AREAS WOULD YOU25RECOMMEND BE INCLUDED IN THE TRIAL?

1 A. I would recommend the Marco Island or reverse 2 osmosis class be used in the trial because of the 3 significant changes in consumption patterns and the 4 limited number of service areas included in the 5 reverse osmosis class.

STAFF WITNESS SHAFER SUMMARIZES FIVE RATE DESIGN 6 Q. OPTIONS IN HIS TESTIMONY. WHAT ARE THESE OPTIONS? 7 Option I is a modified stand alone rate, Option II 8 Α. 9 is a stand alone rate, Option III is a new rate design option reflecting modified stand alone rate 10 with minimums, Option IV is a uniform rate, Option 11 design option called 12 v is а new rate а CIAC/treatment type factored rate. 13

14Q.HOW DO THESE OPTIONS COMPARE TO THE COMPANY'S FILED15RATE DESIGN IN THIS RATE CASE?

The Company has proposed final rates similar to the 16 Α. Option IV uniform rates which consists of a uniform 17 water rate for conventional treatment, a uniform 18 water rate for reverse osmosis treatment, and a 19 The Commission has uniform wastewater rate. 20 ordered the Company to implement modified stand 21 alone and stand alone rates similar to Option I and 22 Option II for interim rates. The modified stand 23 alone rates reflect a \$52.00 cap at 10,000 gallons 24 for water and a \$65.00 cap at 10,000 gallons for 25

wastewater and apply to those service areas which 1 previously had uniform rates. Option III is a new 2 rate proposal and is a variation of Option I, with 3 a \$1.00 minimum for gallonage and a \$4.00 minimum 4 for the base charge. The Option I modified stand 5 alone rates provided in Exhibit _____ (FLL-6) 6 exceed these minimums. As previously stated, the 7 Option V CIAC/treatment type factored rate is a new 8 9 rate proposal.

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 Q.
 DO YOU SUPPORT THE NEW CIAC/TREATMENT TYPE FACTORED

 11
 RATE PROPOSAL?

12 A. No, I do not.

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13 Q. COULD YOU EXPLAIN WHY?

The CIAC/treatment proposal is not only complex and 14 Α. difficult to understand, but it takes into 15 consideration only the cost factors relating to 16 CIAC and treatment type. It does not take into 17 consideration the many other costs factors which 18 determine the level of a customer's bill, such as 19 density, consumption, age of facilities, economies 20 of scale, location, and environmental requirements. 21 DO YOU HAVE ANY OTHER COMMENTS RELATING TO THIS 22 Q. RATE PROPOSAL? 23

A. Yes, I do. I have prepared Exhibit _____ (FLL-12)
which is a comparison of SSU's CIAC to plant,

1 sorted by treatment type and the stand alone 2 residential bill; Exhibit _______ (FLL-13) is a 3 comparison of stand alone residential bills, sorted 4 by treatment type and the percent of CIAC to plant; 5 and Exhibit _______ (FLL-14) is a comparison of 6 treatment types and stand alone residential bills, 7 sorted by the percent of CIAC to plant.

Q. WHAT DO THESE THREE EXHIBITS SHOW?

These three exhibits contain the same information 9 Α. sorted three different ways and all show that there 10 is no consistent pattern of costs relative to CIAC 11 or treatment type. In other words, low CIAC does 12 not consistently mean high bills and vice versa. 13 An example is shown on Exhibit (FLL-14) page 14 2 of 3, lines 121 and 122 for Gospel Island which 15 has a CIAC to plant ratio of 74.23% and a typical 16 residential bill of \$105.50 at 10,000 gallons. 17 Amelia Island which has a 75.02% CIAC to plant 18 ratio, however, only has a typical residential 19 20 stand alone bill of \$15.58 at the same consumption 21 level.

22 Q. HAS STAFF WITNESS SHAFER RECOMMENDED A PREFERRED 23 RATE DESIGN IN HIS TESTIMONY?

24 A. No.

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25 Q. IF THE COMMISSION SHOULD NOT GRANT THE COMPANY'S

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PROPOSED UNIFORM RATES, WHAT OPTION DOES THE COMPANY SUPPORT?

If the Company's proposed uniform rates are not 3 Α. granted, the Company supports the modified stand 4 alone rate Option III with minimums and with a 5 lower cap than the one used by the Commission to 6 set interim rates. The modified stand alone rate 7 has the advantage over the stand alone rate Option 8 II of recognizing affordability, and has the 9 advantage over the CIAC/treatment Option V of being 10 reflecting all factors while 11 less complex influencing costs such as density, consumption, 12 CIAC, treatment type, location, age of facilities, 13 It also provides a means for the Commission 14 etc. to move toward a uniform rate by lowering the cap 15 or maximum bill at 10,000 gallons of consumption. 16

17Q.HOW DOES SSU'S UNIFORM RATE PROPOSAL DIFFER FROM18THE OPTIONS PROPOSED BY STAFF?

SSU has established two classes of uniform rates 19 Α. for water based on whether the treatment is for 20 fresh water (conventional treatment) or brackish 21 The (reverse osmosis treatment). 22 water distinguishing factors between these two classes is 23 there is a significant difference in the 24 (1) treatment process, (2) there is a significant 25

difference in the product being treated, and (3) 1 there is a significant difference in the average 2 cost of the particular water treatment. The lime 3 softening, filtration aeration and disinfection 4 types all variations of only treatment are 5 freshwater treatment at SSU and have been included 6 in the determination of conventional uniform rates. 7 Reverse osmosis treatment is used for the treatment 8 of brackish water and is the last resort for 9 treatment because of its high cost and therefore 10 has been included in a separate uniform rate class. 11 R.O. facilities are located along Typically, 12 coastal areas where you have high populations which 13 have depleted the freshwater supply resulting in 14 the intrusion of brackish or salt water. 15

is The average cost of R.O treatment 16 significantly higher than the average cost of 17 conventional or freshwater treatment and this is 18 confirmed when you compare the uniform conventional 19 freshwater rate with the uniform R.O. rate. SSU's 20 uniform conventional rate averages the cost of 95 21 plants and therefore provides a representative 22 average cost of conventional treatment. This 23 average rate also reflects the variances that 24 result between plants due to a number of factors 25

1 such as freshwater treatment types, customer 2 consumption, CIAC, differences density. in 3 depreciated value and O&M due to the age of the facilities, as well as manpower requirements which 4 5 regulatory requirements can vary due to or 6 operating characteristics of individual facilities. The R.O. uniform rate reflects the cost of SSU's 7 two R.O. facilities at Marco Island and Burnt 8 9 Exhibit (FLL-15) shows a comparison Store. of the Company's proposed final conventional and 10 11 reverse osmosis uniform rates. As shown on this charge for the uniform 12 schedule, the base conventional rates is \$9.17 while the base charge 13 14 for the uniform R.O facilities is \$23.62. The gallonage charge for uniform conventional plants is 15 16 \$2.16 while the gallonage charge for uniform R.O. 17 plants is \$3.27. The bill at 10,000 gallons for the uniform conventional plants is \$30.77 while the 18 typical bill for the uniform R.O. plants is \$56.32. 19

20 The uniform base charge for R.O. treatment is 2.5 times the uniform base charge for conventional 21 22 treatment which reflects highly the capital 23 intensive nature of R.O. treatment compared to 24 conventional. Within the R.O. group, Marco Island and Burnt Store have almost identical stand alone 25

base charges which indicates the similarity in capital costs for R. O. treatment.

The uniform gallonage charge for R.O treatment 3 is 1.5 times greater than the conventional uniform 4 gallonage charge. Within the R.O. group, Marco's 5 gallonage charge is low compared to Burnt Store 6 because of higher per customer monthly consumption 7 at Marco in 1995 of approximately 26,000 gallons as 8 compared to approximately 10,000 gallons at Burnt 9 Residential consumption at Marco is Store. 10 projected to be approximately 15,000 gallons 11 compared to 4,000 gallons at Burnt Store in 1996. 12

In summary, the overall annual average cost of 13 R.O. treatment is approximately 1.8 times or almost 14 twice the average cost of SSU's 95 conventional 15 water treatment plants. The average of the cost of 16 95 water plants reflects the true levelized cost of 17 service of conventional treatment and represents a 18 significant and permanent cost difference between 19 conventional and R.O. treatment. 20

21 Q. DOES THAT CONCLUDE YOUR REBUTTAL TESTIMONY?

22 A. Yes, it does.

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Exhibit ____ (FLL-6) Books 1 through 13 Rebuttal Testimony Page 1 of 1

SUMMARY OF RATE SCHEDULES AND SUPPORTING DATA ASSOCIATED WITH STAFF PROPOSED RATE DESIGNS

BOOK 1 OF 13 - Staffs' Rate Design Alternatives:

- STAND ALONE RATES
- MODIFIED STAND ALONE RATES
- UNIFORM RATES
- MODIFIED STAND ALONE RATES WITH MINIMUMS
- CIAC / TREATMENT TYPE FACTORED RATES

BOOK 2 OF 13 - Summary 1996 Operating Income Under Staffs' Rate Design Alternatives: • STAND ALONE RATES

BOOK 3 OF 13 - Summary 1996 Operating Income Under Staffs' Rate Design Alternatives: • MODIFIED STAND ALONE RATES

BOOK 4 OF 13 - Summary 1996 Operating Income Under Staffs' Rate Design Alternatives: • UNIFORM RATES

MODIFIED STAND ALONE RATES WITH MINIMUMS

• CIAC / TREATMENT TYPE FACTORED RATES

BOOK 5 OF 13 - Detailed 1996 Water Rate Base and Operating Income For Uniform Plants: AMELIA ISLAND - DOL RAY MANOR

BOOK 6 OF 13 - Detailed 1996 Water Rate Base and Operating Income For Uniform Plants: DRUID HILLS - HOLIDAY HAVEN

BOOK 7 OF 13 - Detailed 1996 Water Rate Base and Operating Income For Uniform Plants: HOLIDAY HEIGHTS - MARCO SHORES

BOOK 8 OF 13 - Detailed 1996 Water Rate Base and Operating Income For Uniform Plants: MARION OAKS - POINT O' WOODS

BOOK 9 OF 13 - Detailed 1996 Water Rate Base and Operating Income For Uniform Plants: POMONA PARK - ST. JOHNS HIGHLANDS

BOOK 10 OF 13 - Detailed 1996 Water Rate Base and Operating Income For Uniform Plants: STONE MOUNTAIN - ZEPHYR SHORES

BOOK 11 OF 13 - Detailed 1996 Wastewater Rate Base and Operating Income For Uniform Plants: AMELIA ISLAND - FLORIDA CENTRAL COMMERCE PARK

BOOK 12 OF 13 - Detailed 1996 Wastewater Rate Base and Operating Income For Uniform Plants: FOX RUN - PARK MANOR

BOOK 13 OF 13 - Detailed 1996 Wastewater Rate Base and Operating Income For Uniform Plants: POINT O' WOODS - ZEPHYR SHORES

EXHIBIT	A	-	(FLL-7)			
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PAGE	1	OF	1	×.		

SOUTHERN STATES UTILITIES

COST PER CUSTOMER OF CUSTOMER ACCTS AND A&G EXPENSES W/O & WITH BUENAVENTURA LAKES (OOU) DOCKET NO. 950495-WS

		1996 CUSTOMER	R AND A&G COSTS PE	ERCUSTOMER
Line No.	Description	SSU W/O Buenaventura	Addition of Buenaventura Costs	SSU With Buenaventura (As Filed)
	SSU Customers (Total Company)			
1 2 3	Water Sewer Gas	103,173 43,703 2,437	8,599 6,889	111,772 50,592 2,437
4	Total	149,313	15,488	164,801
	Customer Accounts Expenses			
5 6	Customer Cost Cost Per Customer	3,170,452 21.23	193,624 12.50	3,364,076 20.41
	A&G Expense			TICLE SECTION
7 8	Customer Cost Cost Per Customer	9,645,059 64.60	273,397 17.65	9,918,456 60.18
	Total Customer & A&G Expenses			
9 10	Combined Costs Cost Per Customer	12,815,511 85.83	467,021 30.15	13,282,532 80.60

Note:

1) The Buena Ventura Customers offset the loss of the VGU customer base of 15,380 customers (7,751 water and 7,629 wastewater = 15,380 VGU Customers).

HOUNE 8 OF 13 - Deniled 1996 WaterFate Base and Operating locome For Uniform Plants.

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COMPARISON OF SSU'S CUSTOMER ACCOUNT AND A&G EXPENSES (CA/A&G) TO NAWC SURVEYED COMPANIES SUMMARY OF PERCENTAGE OF CA/A&G EXPENSES TO REVENUES SUMMARY FOR YEARS 1991 - 1996

		CUSTOMER AC	COUNT AND A&	G EXPENSES	PERCENTAGE OF EXPENSES TO REVENUES			
INVESTOR-OWNED WATER UTILITIES	OPERATING REVENUES	Cust Account	A&G	Subtotal CA + A&G	Cust Acct	A&G	Subtotal CA + A&G	
	and the second sec				1. 1. 2 ⁴ Ma			
SOUTHERN STATES UTILITIES: (A)								
Total Company								
Actual Operating Revenues								
1991	32,830,368	1,669,313	6,857,412	8,526,725	5.1%	20.9%	26.0%	
1992	37,683,702	1,868,076	7,027,572	8,895,648	5.0%	18.6%	23.6%	
1993	50,236,218	2,150,542	7,288,683	9,439,225	4.3%	14.5%	18.8%	
1994	50,269,655	2,428,591	8,368,783	10,797,374	4.8%	16.6%	21.5%	
Requested Operating Revenues		•				*, · · · ·		
1994	57,934,205	2,469,232	8,499,374	10,968,606	4.3%	14.7%	18.9%	
1995	64,873,467	2,951,233	8,632,425	11,583,658	4.5%	13.3%	17.9%	
1996	76,426,789	3,364,079	9,918,456	13,282,535	4.4%	13.0%	17.4%	
NAWC SURVEYED COMPANIES: (B)								
Revenues \$30 - \$50 Million								
1991	222.050.926	13,207,412	32,401,377	45,608,789	5.9%	14.6%	20.5%	
1992	332,915,849	19,050,368	53,194,637	72,245,005	5.7%	16.0%	21.7%	
Revenues \$50 - \$70 Million								
1993	533,145,563	33,506,143	93,274,013	126,780,156	6.3%	17.5%	23.8%	
1994	556,251,870	30,293,904	88,317,192	118,611,096	5.4%	15.9%	21.3%	

NOTES:

(A) SSU Operating Revenues for 1991 is Total Company Operating Revenues from audited 1991 Financial Statements for Lehigh + SSU. Docket No. 920199-WS includes only FPSC filed systems in amount of \$27,077,200.

SSU O&M Expenses for 1991 from Docket No. 920199-WS, Volume 1, Book 3 of 4, pages 16 - 19.

SSU Operating Revenues and Operating Expenses for 1992 and 1993 from Audited SSU Financial Statement for the Years Ended December 31, 1992 and December 31, 1993. SSU Requested Operating Revenues for 1994 - 1996 from Docket No. 950495-WS, Volume II-A, Book 1 of 4, page 37 "Requested Total Operating Revenues". PAGE

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EXHIBIT

SSU Operating Expenses for 1994 - 1996 from Docket No. 950495-WS, Volume II-A, Book 3 of 4, pages 5 - 16, "Water & Sewer - Total O&M Expenses".

(B) Summary of 1991 - 1994 NAWC Operating Revenues and Operating Expenses by revenue size summarized from 1991 - 1994 NAWC Financial & Operating Data, Table J-1 "Income Statements & Selected Ratios", pages 1-17.

COMPARISON OF SSU'S CUSTOMER ACCOUNT AND A&G EXPENSES (CA/A&G) TO NAWC SURVEYED COMPANIES SUMMARY OF CA/A&G EXPENSES PER CUSTOMER AND PER EMPLOYEE SUMMARY FOR YEARS 1991 - 1996

	Average		0	&M EXPENSE	S	Custome	r Accounts	A&G E	xpenses	Subtotal	CA + A&G
INVESTOR-OWNED WATER UTILITIE	Number of Customers (A)	Number of Employees (B)	Cust Accts (C)	A&G (D)	Subtotal CA + A&G	per Customer	per Employee	per Customer	per Employee	per Customer	per Employee
SOUTHERN STATES UTILITIES:	1285	al mo	30'563/201	28/313/185	11878117089		2398	- N	à la chuir ann an tha chuir an	1138	
Total Company											
1991	158,594	438	1.669.313	6.857.412	8,526,725	10.53	3.811	43.24	15.656	53.76	19,467
1992	154,961	461	1,868,076	7.027.572	8,895,648	12.06	4,052	45.35	15,244	57.41	19,296
1993	159,626	475	2,150,542	7,288,683	9,439,225	13.47	4,527	45.66	15,345	59.13	19,872
1994	148,082	497	2,469,232	8,499,374	10,968,606	16.67	4,968	57.40	17,101	74.07	22,070
1995	149,313	473	2,951,233	8,632,425	11,583,658	19.77	6,239	57.81	18,250	77.58	24,490
1996	164,801	478	3,364,079	9,918,456	13,282,535	20.41	7,038	60.18	20,750	80.60	27,788
NAWC SURVEYED COMPANIES: (E) Customers 100,000 - 200,000											
1991	1.060.325	3 3 5 4	31 629 647	49 317 051	80 946 698	20.83	9 430	46 51	14 704	76 34	24,134
1992	1,177,753	3 555	33 051 254	66 670 573	99 721 827	28.06	9 297	56.61	18 754	84 67	28.051
1993	1,186,077	3,722	30,342,029	97.561.439	127,903,468	25.58	8.152	82.26	26.212	107.84	34,364
1994 Lans	1,356,590	3,742	27,431,085	99,763,067	127,194,152	20.22	7,331	73.54	26,660	93.76	33,991

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EXHIBIT

NOTES:

(A) SSU Number of Customers for year 1991 from Docket No. 920199-WS, Volume 1, Book 3 of 4, page 19.
 SSU Number of Customers for years 1992 - 1993 from the 1992-3 Average Number of Customers by System by Revenue Account prepared for the 1992-3 Annual Reports.
 SSU Number of Customers for years 1994 - 1996 from Docket No. 950495-WS, Volume IIA, Book 1 of 4, page 349 "Allocation Method: Average No. of Customers - Including Gas".

 (B) SSU Number of Employees and Total Gross Payroll for years 1991 - 1996 from Docket No. 950495-WS, Volume II, Book 1 of 4, page 39, "Avg. No. of Employees" and "Total Gross Payroll".
 (C) SSU Customer Account Expenses for the year 1991 from Docket No. 920199-WS, Volume I, Book 3 of 4, page 18. SSU Customer Account Expenses for years 1992 - 1993 from the Audited SSU Financial Statements for the Years Ended December 31, 1992 & 1993. SSU Customer Account Expenses for the years 1994 - 1996 from Docket No. 950495-WS, Volume II-A, Book 3 of 4, pages 5-16, "Water & Sewer - Total O&M Expenses".

(D) SSU A&G Expenses for the year 1991 from Docket No. 920199-WS, Volume I, Book 3 of 4, page 19.

SSU A&G Expenses for years 1992 - 1993 from the Audited SSU Financial Statements for the Years Ended December 31, 1992 & 1993.

SSU A&G Expenses for the years 1994 - 1996 from Docket No. 950495-WS, Volume II-A, Book 3 of 4, pages 5-16, "Water & Sewer - Total O&M Expenses".

(E) Summary of 1991 - 1994 NAWC data by number of customers summarized from 1991 - 1994 NAWC Financial & Operating Data, Table J-3 "Operating Data & Ratios", page 35-51.

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ANALYSIS OF RATE CASE EXPENSE ACTUAL charges through January, 1996

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Hartman & Associates Genel Hartman 560 570,000 560,846 Testmony-Used & UseM and Exc Stancey - Marco Rates Waterich Consulting John Whitcomb 555 447,850 42,870 Testmony - Conservation Rates Martnesch Pover Buoc Gangson \$100 30,000 0 Testmony - Marco Rates and Rate Minnesch Pover Dave Gatzle \$125 30,000 1,111 Testmony & Discovery - MPCot of 3,219 Minnesch Pover Dave Gatzle \$125 30,000 1,111 Testmony & Discovery - MPCot of 3,219 Mark A. Stocher 1,228	4	1005 Concolldated Bate Cases					
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Induction Number of the second se	30	Messer Canarello Masdsen			N/A	263	Legal Services
Radley, Hinkle, Thomas & McArthur N/A 23,006 Legal Services 33 Goodwins, Brocke & Dickerson	31	meddel, dapatelle, meddedi					
Nucley Nucley Nucley Legal Services 33 Goodwins, Brooke & Dickenson \$473,250 \$262,510 Legal Services 36 Subtotal - Counsel & Witnesses \$473,250 \$262,510 Postage 37 Southern States Utilities 171,600 216,002 Postage 38 100,000 127,993 Temporary Help 39 56,583 19,255 Travel 40 45,260 59,308 Office Supplies 41 41,500 241,778 Printing 42 28,631 13,695 Maps 43 26,000 15,260 Newspaper Notifications 44 10,000 88 Transcripts, Depositions, Court Rej 45 10,000 48 Transcripts, Depositions, Court Rej 46 9,000 494 Advertising 47 9,000 494 Advertising 48 2,250 4,500 Filing Fee - Rate Case 49 2,250 4,500 Filing Fee - Service Availability 50 320 Subtotal - Other Filing Costs	32	Radley, Hinkle, Thomas & McArthur			N/A	23,006	Legal Services
M/A 1.265 Legal Services Subtotal - Counsel & Witnesses \$473,250 \$262,610 Southem States Utilities 171,600 216,002 Postage 100,000 127,993 Temporary Help 56 56,583 19,255 Travel 40 45,260 59,308 Office Supplies 41 28,631 13,695 Maps 42 28,631 13,695 Maps 43 26,000 15,260 Open Houses 44 100,000 465 Maps 45 000 10,000 88 Transcripts, Depositions, Court Rej 46 10,000 88 Transcripts, Depositions, Court Rej 47 9,000 494 Advertising 48 2,250 4,500 9,000 49 9,000 494 Advertising 49 2,078 293 Telephone 50 2,078 293 Telephone 51 5521,002 5712,753<	33						
Subtotal - Counsel & Witnesses \$473,250 \$262,510 36 Southern States Utilities 171,600 216,002 Postage 37 Southern States Utilities 171,600 127,993 Temporary Help 39 56,553 19,255 Travel 40 45,260 59,308 Office Supplies 41 41,500 241,778 Printing 42 28,631 13,695 Maps 43 26,000 15,260 Newspaper Notifications 44 13,000 106 Open Houses 45 10,000 88 Transcripts, Depositions, Court Rep 46 10,000 494 Advertising 47 9,000 494 Advertising 48 2,250 4,500 9,000 Filing Fee - Rate Case 49 2,078 293 Telephone Dues & Subscriptions 50 1,500 329 Dues & Subscriptions 247,733 51 Subtotal - Other Filing Costs 5521,902	34	Goodwins, Brooke & Dickenson			N/A	1,265	Legal Services
36 171,600 216,002 Postage 37 Southern States Utilities 100,000 127,993 Temporary Help 39 56,583 19,255 Travel 40 45,260 59,308 Office Supplies 41 41,500 241,778 Printing 42 28,631 13,695 Maps 43 26,000 15,260 Newspaper Notifications 44 13,000 106 Open Houses 45 10,000 88 Transcripts, Depositions, Court Rep 46 10,000 4,550 9,000 Hing Fee - Rate Case 47 9,000 494 Advertising 48 2,250 4,500 Filing Fee - Rate Case 49 2,270 2,078 293 Telephone 50 2,078 293 Telephone Dues & Subscriptions 51 52 Subtotal - Other Filing Costs \$521,902 \$712,753	35	Subtotal - Counsel & Witnesses			\$473,250	\$262,610	
37 Southern States Utilities 171,600 216,002 Postage 38 100,000 127,993 Temporary Help 39 56,583 19,255 Travel 40 45,260 59,308 Office Supplies 41 41,500 241,778 Printing 42 28,631 13,695 Maps 43 26,000 15,260 Newspaper Notifications 44 13,000 106 Open Houses 45 10,000 88 Transcripts, Depositions, Court Rep 46 10,000 4,652 Miscelaneous 47 9,000 494 Advertising 48 2,250 4,500 Filing Fee - Rate Case 49 2,250 4,500 Filing Fee - Service Availability 50 2,078 293 Telephone 51 52 Subtotal - Other Filing Costs \$521,902 \$712,753	36						
38 100,000 127,993 Temporary Help 39 56,583 19,255 Travel 40 45,260 59,308 Office Supplies 41 41,500 241,778 Printing 42 28,631 13,600 Maps 43 26,000 15,260 Newspaper Notifications 44 13,000 106 Open Houses 45 10,000 88 Transcripts, Depositions, Court Rej 46 10,000 48 Transcripts, Depositions, Court Rej 47 9,000 494 Advertising 48 2,250 4,500 Fling Fee - Rate Case 49 2,250 4,500 Fling Fee - Service Availability 50 2,078 293 Telephone 51 52 Subtotal - Other Filing Costs \$521,902 \$712,753	37	Southern States Utilities			171,600	216,002	Postage
39 56,583 19,255 Travel 40 45,260 59,308 Office Supplies 41 41,500 241,778 Printing 42 28,631 13,695 Maps 43 26,000 15,260 Newspaper Notifications 44 13,000 106 Open Houses 45 10,000 88 Transcripts, Depositions, Court Rej 46 10,000 4,652 Miscelaneous 47 9,000 4,94 Advertising 48 2,250 4,500 9,000 49 2,250 4,500 Filing Fee - Service Availability 50 2,078 293 Telephone 51 1,500 329 Dues & Subscriptions 52 Subtotal - Other Filing Costs \$521,902 \$712,753	38				100,000	127,993	Temporary Help
40 45,260 59,308 Office Supplies 41 41,500 241,778 Printing 42 28,631 13,695 Maps 43 26,000 15,260 Newspaper Notifications 44 13,000 106 Open Houses 45 10,000 88 Transcripts, Depositions, Court Rep 46 9,000 494 Advertising 47 9,000 494 Advertising 48 2,250 4,500 9,000 49 2,250 4,500 Filing Fee - Rate Case 49 2,078 293 Telephone 50 1,500 329 Dues & Subscriptions 51 52 Subtotal - Other Filing Costs \$521,902 \$712,753	39				56,583	19,255	Travel
41 41,500 241,778 Printing 42 28,631 13,695 Maps 43 26,000 15,260 Newspaper Notifications 44 13,000 106 Open Houses 45 10,000 88 Transcripts, Depositions, Court Rej 46 10,000 4,652 Miscellaneous 47 9,000 494 Advertising 48 2,250 4,500 9,000 49 2,250 4,500 Filing Fee - Rate Case 150 2,078 293 Telephone 50 1,500 329 Dues & Subscriptions 51 52 Subtotal - Other Filing Costs \$521,902 \$712,753	40				45,260	59,308	Office Supplies
42 28,631 13,695 Maps 43 26,000 15,260 Newspaper Notifications 44 13,000 106 Open Houses 45 10,000 88 Transcripts, Depositions, Court Rej 46 10,000 4,652 Miscelaneous 47 9,000 494 Advertising 48 2,250 4,500 9,000 49 2,250 4,500 Filing Fee - Rate Case 19 2,078 293 Telephone 50 1,500 329 Dues & Subscriptions 51 52 Subtotal - Other Filing Costs \$521,902 \$712,753	41				41,500	241,778	Printing
43 26,000 15,260 Newspaper Notifications 44 13,000 106 Open Houses 45 10,000 88 Transcripts, Depositions, Court Rep 46 10,000 4,652 Miscelaneous 47 9,000 494 Advertising 48 2,250 9,000 Filing Fee - Rate Case 49 2,250 4,500 Filing Fee - Service Availability 50 2,078 293 Telephone 51 1,500 329 Dues & Subscriptions 52 Subtotal - Other Filing Costs \$521,902 \$712,753	42				28,631	13,695	Maps
44 13,000 106 Open Houses 45 10,000 88 Transcripts, Depositions, Court Rej 46 10,000 4,652 Miscelaneous 47 9,000 494 Advertising 48 2,250 4,500 9,000 49 2,250 4,500 Filing Fee - Rate Case 49 2,250 4,500 Filing Fee - Service Availability 50 2,078 293 Telephone 51 1,500 329 Dues & Subscriptions 52 Subtotal - Other Filing Costs \$521,902 \$712,753 <td>43</td> <td></td> <td></td> <td></td> <td>26,000</td> <td>15,260</td> <td>Newspaper Notifications</td>	43				26,000	15,260	Newspaper Notifications
45 10,000 88 Transcripts, Depositions, Court Rep 46 10,000 4,652 Miscelaneous 47 9,000 4,94 Adventising 48 4,500 9,000 Filing Fee - Rate Case 49 2,250 4,500 Filing Fee - Service Availability 50 2,078 293 Telephone 51 1,500 329 Dues & Subscriptions 52 Subtotal - Other Filing Costs \$521,902 \$712,753	44				13,000	106	Open Houses
46 10,000 4,652 Miscelaneous 47 9,000 494 Advertising 48 4,500 9,000 Filing Fee - Rate Case 49 2,250 4,500 Filing Fee - Service Availability 50 2,078 293 Telephone 51 1,500 329 Dues & Subscriptions 52 Subtotal - Other Filing Costs \$521,902 \$712,753	45				10,000	88	Transcripts, Depositions, Court Reporter Fees
47 9,000 494 Advertising 48 4,500 9,000 Filing Fee - Rate Case 49 2,250 4,500 Filing Fee - Service Availability 50 2,078 293 Telephone 51 1,500 329 Dues & Subscriptions 52 Subtotal - Other Filing Costs \$521,902 \$712,753	46				10,000	4,652	Miscellaneous
48 4,500 9,000 Filing Fee - Rate Case 49 2,250 4,500 Filing Fee - Service Availability 50 2,078 233 Telephone 51 1,500 329 Dues & Subscriptions 52 Subtotal - Other Filing Costs \$521,902 \$712,753	47				9,000	494	Advertising
49 2,250 4,500 Filing Fee - Service Availability 50 2,078 293 Telephone 51 1,500 329 Dues & Subscriptions 52 Subtotal - Other Filing Costs \$521,902 \$712,753	48				4,500	9,000	Filing Fee - Rate Case
2,078 293 Telephone 50 1,500 329 Dues & Subscriptions 51 \$521,902 \$712,753 52 Subtotal - Other Filing Costs \$521,902 \$712,753	49		× .		2,250	4,500	Filing Fee - Service Availability
1,500 329 Dues & Subscriptions 51 \$521,902 \$712,753 52 Subtotal - Other Filing Costs \$521,902 \$712,753	50				2,078	293	Telephone
52 Subtotal - Other Filing Costs \$521,902 \$712,753	51				1,500	329	Dues & Subscriptions
100 FOT 301	52	Subtotal - Other Filing Costs			\$521,902	\$712,753	
53 TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES 5995,152 39/5,309	53	TOTAL ESTIMATED & CURRENT RATE CASE EXP	ENSES		\$995,152	\$975,364	

EXHIBIT____

PAGE 2_OF 2

ANALYSIS OF UNIFORM RATE INVESTIGATION ACTUAL charges through January, 1996

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Actual Charges to date by Firm	(6) Type of Service Rendered
. •	Il-Marson Data Investigation .					
2	Unitorm Hate Investigation:					
3	Hancock Information Group		N/A	\$34,358	\$34,358	Telemarketing and Telematch Services
4		F. Tourtha Damas	040	10.346	10 246	Tectimony - Data Structure
5	Emst & Young	E Imony Bames	\$240	18,340	1.772	Testinary - hate Subsate
7		TIGYO		\$21,118	\$21,118	
8				290		
9	Jade Tech, Inc.	Dave Reba	\$60	20,160	20,160	Rate Structure Programming required for discovery requests
10		Travel			707_	
11				\$20,80 <i>1</i>	920,007	
12	Minnesota Power	Robert Edwards	\$150	4,263	4,263	
14		David Gartzke	\$125	12,228	12,228	MP/Cost of Capital
15		Expenses		2,170	2,170_	
16	*			\$18,661	\$18,661	
17			12210-23	r State		
18	Guastella Assoc., Inc.	John Guastella	\$180	90	90	Testimony - Rate Structure
19		Vito Pennacchio	\$150	10,795	10,795	
20		Inavel		63U		
21				616119	411,010	
23	CH2M Hill	P.L. Waller	\$118	8.025	8,025	Testimony - Engineering and Hydrogeolical
24		F.J. Williams	\$41	24	24	
25		J.S. Flair	\$41	ST 61	61	ional Camerin and Altogetist, Inc.
26		P.E. Smith	\$64	64	64	
27		Y.M. Giovannetti	\$41	45	45	
28		Travel		567	567	
29		Miscellaneous Expense		131	131_	
30				9 8'818	\$6,919	
32	Landers & Parsons	Victoria Tschinkel	Flat Fee	7,485	7.485	Testimony - Environmental
33	unione i	Travel	7,94	1,019	1,019	preside above & Mailing
34				N/A	1,885_	Prepare testimony and attend legislative hearing
36				\$8,504	\$10,389	
36			022.513-2			如果是一些人的问题。 一般的是一种的问题,我们就是一种的问题。
37	Image Marketing Assoc.		N/A	4,587	4,587	Assistance with Customer Education
38	Hester I thittee los	Million E. Cmatmum	¢977	2 000	2 000	Testiment Holfern Bate Empire to
40	Heater Oundes, inc.	William C. Chanonyre	\$31	3,029	3,029	resultiony - Unitoint Rate Dependice
41	Mark T. Stewart, PG	Mark T. Stewart	\$100	2.350	2.350	Testimony - Hydrogeological
42	1	Travel	68230	182	182	
43				\$2,532	\$2,532	
44						
45	Sun Trust	Jerry Ford - Travel		140	140	Testimony - Cost of Capital
46	Putterlos Econis et al			05 000	101 071	Logal Continue
48	Huleuge, Ecerna, et al.			85,000	101,371	Legal Services
49	Messer, Vickers, et al.			17 629	17 620	Lenal Services
50	Subtotal - Counsel & Witness	es	1.00	\$236,859	\$255,116	Logui derricea
51						
52	Southern States Utilities			104,804	104,801	FPSC Customer Hearings - Notices, Transportation, Security
53				54,963	56,003	Customer Education - Mailings (Postage and Printing)
54				17,414	17,414	Travel and the state state shares do a state sta
50				5,569	5,569	Maps
57				4,417	4,417	Temporary Services
58				2,078	2,078	Court Hepoting
59				3.278	3,978	Office Supplies
60				1,006	1.006	Federal Express
61				126	129	Miscellaneous
62	Subtotal - Other Filing Costs			\$195,230	\$196,269	
63	TOTAL ESTIMATED & OUDDON	DATE OARE DURENOT			and the second s	
04	IOTAL ESTIMATED & CURHENT	HATE CASE EXPENSES		\$432,089	\$451,385	

(FLL-9)

EXHIBIT____(FLL-10)

PAGE____1___OF__5

SOUTHERN STATES UTILITIES COMPARISON OF TREATMENT TYPES AND STAND-ALONE RESIDENTIAL BILLS WHEN SORTED BY % OF CIAC TO PLANT PROJECTED TEST YEAR - 1996 (As Filed)

			(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)	Apprx.	(9) Uniform Rate
							%	of CIAC to Pla	ant	Res	idential	(We	ighted Avg.)
						No. of	Net Plant	Net CIAC		Star	d-Alone	Re	sidential
	Line			Plant	Treatment	Customers	(Excl Deprec	(Excl Amort	% of CIAC	Bi	- 5/8"	BIII	@ 10,000
-	No.		Plant Name	No.	Туре	-	and NUU)	and NUU)	to PLANT	@ 10K	gallons (1)	ga	llons (2)
			FPSC Residential					· · ·					
		1	Lakeview Villas	1054	CL	12	12,898	0	0.00%		123.00		1,476.00
		2	Harmony Homes	326	CL	63	80,089	379	0.47%		53.08		3,344.04
		3	East Lake Harris Estates	557	CL	176	507,261	3,650	0.72%		169.48		29,828.48
		4	Palm Valley	2301	PW	210	1,139,046	10,657	0.94%		126.94		26,657.40
		5	Lake Conway Park	104	PW	86	28,221	266	0.94%		40.88		3,515.68
		6	Daetwyler Shores	105	PW	125	54,641	752	1.38%		38.79		4,848.75
		7	Kingswood	1701	PW	62	11,139	216	1.94%		40.60		2,517.20
		8	Palms Mobile Home Park	559	IF	58	73,570	1,708	2.32%		186.11		10,794.38
		9	Salt Springs	1115	CL	119	347,780	8,237	2.37%		54.16		6,445.04
	1	0	Fern Park	324	A/S	182	331,362	7,863	2.37%		48.93		8,905.26
	1	1	Lakeside	995	IF	86	247,874	6,205	2.50%		81.41		7,001.26
	1	12	Hermits Cove	438	A/S	174	181,031	5,260	2.91%		99.90		17,382.60
	1	13	Morningview	562	CL	37	77,758	2,280	2.93%		74.28		2,748.36
	1	4	Quail Ridge	578	CL	18	93,727	2,770	2.96%		140.22		2,523.96
	1	15	Hobby Hills	558	CL	96	41,739	1,361	3.26%		41.56		3,989.76
۰,	1	16	Druid Hills	334	A/S	249	260,780	9,071	3.48%		31.05		7,731.45
	1	17	Palisades Country Club	579	CL	80	251,275	8,882	3.53%		39.40		3,152.00
	1	8	Dol Ray Manor	336	A/S	61	73,213	2,657	3.63%		45.40		2,769.40
	1	19	Tropical Park	781	CL	548	626,186	23,227	3.71%		57.29		31,394.92
	2	20	Skycrest	551	CL	115	319,148	12,329	3.86%		110.38		12,693.70
	2	21	Lake Brantley	325	A/S	67	155,273	6,125	3.94%		70.81		4,744.27
	2	22	Silver Lake Oaks	473	A/S	29	74,707	3,395	4.54%		140.84		4,084.36
	2	23	Piney Woods	553	A/S	168	224,201	10,457	4.66%		48.26		8,107.68
	2	24	Keystone Club Estates	1279	CL	162	183,365	8,596	4.69%		59.57		9,650.34
	2	25	Golden Terrace	992	CL	108	109,399	5,836	5.33%		78.28		8,454.24
	2	26	Chuluota	335	A/S	684	1,535,209	83,205	5.42%		63.66		43,543.44
	2	27	Valencia Terrace	554	CL	365	193,140	11,410	5.91%		34.11		12,450.15
	2	28	Keystone Heights	1094	A/S	1,004	783,153	48,698	6.22%		31.44		31,565.76
	2	29	Meredith Manor	330	A/S	651	752,472	48,225	6.41%		30.93		20,135.43
	3	30	Bay Lake Estates	784	CL	74	55,199	3,697	6.70%		54.27		4,015.98
	3	31	Welaka	447	A/S	139	113,075	7,725	6.83%		86.67		12,047.13
	3	32	Burnt Store	2202	RO	706	4,009,195	278,200	6.94%		96.84		68,369.04
	3	33	Intercession City	780	CL	258	206,698	14,447	6.99%		60.13		15,513.54
	3	34	Fern Terrace	552	CL	125	95,406	6,727	7.05%		39.08		4,885.00
	ŝ	35	Holiday Heights	121	CL	53	79,555	5,742	7.22%		56.50		2,994.50
	1	36	Imperial Mobile Terrace	570	CL	241	270,982	20,948	7.73%		45.35		10,929.35
	3	37	Postmaster Village	1095	CL	160	233,972	18,756	8.02%		53.66		8,585.60
	3	88	Sunny Hills	2801	A/S	437	695,064	56,690	8.16%		68.46		29,917.02
		39	River Park	439	AVS	359	176,159	15,501	8.80%		125.40		45,018.60
	-	10	Canton Village	555	CL	148	362,295	34,182	9.43%		69.78		10,327.44
	. 1	11	Oakwood	1702	PW	209	27,565	2,747	9.97%		41.21		8,612.89
		12	Total Lass than 10 000	014.0		0.704	45.004.000	700.004			0.050.44		FF0 074 40
		13	Total - Less than 10.00%	CIAC		8,704	15,094,820	/99,081	5 000/		2,958.11		553,6/1.40
	4	15	Avg - Less than 10.00% (AC					5.29%		72.15	4	03.01
	4	16	Wootens	446	CL	25	28,746	3,189	11.09%		168.14		4,203.50
		17	Rosemont	988	CL	129	281.582	31,374	11.14%		55.55		7.165.95
	4	18	St. Johns Highlands	471	A/S	84	49.766	5,587	11.23%		81.34		6.832.56
	4	19	River Grove	442	A/S	105	88,495	10,034	11.34%		58.04		6.094.20
	5	50	Marco Island	2601	RO & LS	6,144	39,678,429	4,516,062	11.38%		54.61		335,523.84
	5	51	Beecher's Point	472	PW	47	245,512	29,003	11.81%		123.69		5,813.43
	5	52	Palm Port	440	A/S	106	111,551	13,877	12.44%		66.21		7,018.26

P. Sawa

SOUTHERN STATES UTILITIES COMPARISON OF TREATMENT TYPES AND STAND-ALONE RESIDENTIAL BILLS WHEN SORTED BY % OF CIAC TO PLANT PROJECTED TEST YEAR - 1996 (As Filed)

fa falvi mistili	(1) (8)	(2)	(3)	(4)	(5)	(6)	(7)	(Ú.	(8)	Appr	(9) x. Uniform Rate
					%	of CIAC to Pla	ant	Re	sidential	N	(elahted Ava.)
				No. of	Net Plant	Net CIAC		Sta	nd-Alone		Residential
Line		Plant	Treatment	Customers	(Evel Deprec	(Evel Amort		R	11 - 5/8"	R	
No.	Plant Name	No.	Type	ouotomero	and NUID	and NULLI	0.00	@ 10	(gallons (1) 0	allons (2)
		110.	type					6 101	(ganona (i		
53	Oak Forest	993	CI	147	167 512	20 013	12 48%		40.42		5 041 74
54	Stone Mountain	565	CL	8	9 738	1 251	12.85%		105 39		8/3 12
55	Interlachen Lake Estates	470	A/S	250	140,823	19,191	13.63%		51.31		12 827 50
56	Pomona Park	443	CL	173	105 742	15 288	14 46%		53 58		9 269 34
57	Geneva Lake Estates	1298	CL	93	77 618	11,399	14.69%		33 53		3 1 18 29
58	Deep Creek	2201	PW	3 182	1 889 372	287 036	15 19%		67.04		213 321 28
59	Point O' Woods	987	IF	361	599 698	94 631	15 78%		67.55		24 385 55
60	Citrus Springs	906	AS	1,917	3 124 004	519 691	16 64%		38.65		74 092 05
61	Friendly Center	556	CL	21	7 898	1.471	18.62%		54.08		1 135 68
62	Marion Oaks	1106	A/S	2 797	5 488 734	1 095 117	19.95%		57 79		161 638 63
63	Venetian Village	567	CI	140	118 121	23 611	19 99%		48 73	- 939 - 984	6 822 20
64	· · · ·	007	UL	140	110,121	20,011	10.0070		40.70		0,022.20
65	Total - 10.00% - 20.00% (CIAC		15 729	52 213 341	6 698 726		-	1 225 65	-	886 047 12
66	Avg - 10 00% - 20 00% C	AC		000,00,000	02,2 10,0 11	0,000,720	12 83%		68.09	1	56 33
67	ing inter interior						12.007		00.00		50,55
68	Marco Shores	2602	LS	308	961 498	195 942	20.38%		102 30		31 508 40
69	Leilani Heights	675	CL	396	325 396	67 054	20.61%		28.46		11 270 16
70	Silver Lake Estates	574	A/S	1 449	1 409 433	296 622	21 05%		20.40		20 550 60
71	For Bun	679	IF	107	341 332	75 720	221.00%		00.02		0.632.14
72	Lake Aiav Estates	773	A/S	100	276 848	62 189	22.10%		94.83		9,032.14
73	Lake Harriet Estates	323	AIS	284	130 164	20 335	22.40%		30.25		9,403.00
74	Fisherman's Haven	673	CL	144	57 749	13 805	23.01%		37 04		5,591.00
75	Piccipla Island	564	CL	134	68 226	16,516	24 21%		3/ 81		4 664 54
76	Jungle Den	1802	PW	113	27 133	6743	24.2170		70.54		4,004.54 8.088.02
77	Spring Gardens	004	C	134	27,100	11 664	24.03%		79.54		0,900.02
78	Anache Shores	000	IE	152	40,711	20.014	24.37 %		24.01		3,324.34
70	Apole Valley	330	A/S	152	720.026	20,914	23.41%		05.10		16,910.00
80	Zonhur Shores	1407	CI CI	905	100,900	100,902	23.04 %		25.12		24,092.90
91	Dino Didao	007	CL	404	100,007	44,020	27.87%		50.17		27,180.28
82	Palm Torraco	1420	CL	1 102	4,125,230	1,171,325	20.39%		43.53		40,831.14
83	raill tellace	1429	UL	1,195	2/9,700	1 00,00	28.80%		37.92		45,238.56
84	Total - 20 00% - 30 00% C	1AC		6.010	0.000 505	0.090.110		<u>1.30</u>	017.05	<u>hir meti</u>	077 040 70
85	Ave - 20.00% - 30.00% CI	AC		0,919	9,020,000	2,202,119	25 204		817.35		2/7,343.70
86	Arg - 20.00 / - 30.00 / 01.	AU					23.23%	•	54.49	3	40.08
87	Lehinh	2001	15	0.070	0 272 000	2 006 694	21 250/		50.00		F10 F05 10
88	Grand Terrace	575	PW	111	103 567	2,300,004	31.33%		30.90		510,595.10
89	Leisure Lakes	2401	A/S	243	140 834	54,362	30.70%		30.55	dan Kr	4,270.03
90	Beacon Hills	886	AIS	3 178	4 455 602	1 766 103	30.64%		79.34		19,2/9.02
91	Douton mile	000	NO	0,170	4,455,652	1,700,103	33.04 %		24.30		//,410.00
92	Total - 30.00% - 40.00% C	IAC		12 611	13 973 093	4 765 223			100.12	- All Constant	617 567 62
93	Avg - 30.00% - 40.00% CL	AC		12,011	10,070,000	4,700,220	24 10%		40 70		40 07
94							34.1076		43.10	14	40.97
95	Reminaton Forest	2302	A/S	87	130 147	56 204	40 30%		40.40		4 205 62
96	Deltona	1806	A/S	23 011	16 403 528	6 855 81 4	41 57%		49.49		4,305.03
97	Windsong	783	CL	105	135 437	50 020	47.57%		52.50		490,703.40
98	Fountains	772	AIS	34	240 536	108 072	45.50%		245.02		0,077.00
99	Woodmere	RRA	A/S	1 180	863 61 5	301 224	45.50%		240.92		0,301.28
100	Holiday Haven	573	PW	111	33 500	15 109	40.01%		21.50		25,503.50
101	Buena Ventura Lakes	785		0 176	5 370 006	2 524 469	43.35%		77.80		8,642.46
102	Conta Fornard Lanco	105		3,170	5,570,990	2,004,400	47.1970		27.36		251,055.36
103	Total - 40.00% - 50.00% C	IAC		34 613	23 276 760	10.021.010		<u>04</u>	406 14	24012.18 231	800 080 00
104	Avg - 40.00% - 50.00% CH	AC		04,010	20,270,703	10,021,019	42 05%		70 07	[e	002,203.29
105							43.03%		10.81	3	23.18

EXHIBIT

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SOUTHERN STATES UTILITIES COMPABISON OF TREATMENT TYPES AND STAND-ALONE RESIDENTIAL BILLS WHEN SORTED BY % OF CIAC TO PLANT PROJECTED TEST YEAR - 1996 (As Filed)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9) Apprx, Uniform Rate
					%	of CIAC to Pl	ant	Residential	П	(Weighted Avg.)
Line No.	Plant Name	Plant No.	Treatment Type	No. of Customers	Net Plant (Excl Deprec and NUU)	Net CIAC (Excl Amort and NUU)	% of CIAC to PLART	Stand-Alone Bill - 5/8" @ 10K gallons	e (1)	Residential Bill @ 10,000 gallons (2)
106	Westmont	122	PW	139	34,264	17,410	50.81%	32.8	4	4,564.76
107	Sugar Mill Woods	989	AIS	2,622	3,424,194	1,773,532	51.79%	16.8	8	44,259,36
108	Sugar Mill	1801	LS	638	797,734	415,131	52.04%	81.20	6	51,843,88
109	Citrus Park	1117	CL	366	137,118	74,321	54.20%	27.8	7	10,200,42
110	Pine Ridge Estates	782	AIS	218	333,250	184,365	55.32%	46.0	1	10,030.18
111						-		1		a shekir a
112	Total - 50.00% - 60.00%	CIAC		3,983	4,726,559	2,464,759		204.8	36	120,898.60
113 114	Avg - 50.00% - 60.00% C	CIAC					52.15%	\$ 40.97	7	\$ 30.35
115	Crystal River Highlands	984	IF	80	136.014	82.724	60.82%	46.24	4	3 699 20
116	University Shores	106	A/S	3,890	3,807,693	2,576,131	67.66%	20.33	3	79,083.70
117										
118	Total - 60.00% - 70.00%	CIAC		3,970	3,943,707	2,658,856		66.5	57	82,782.90
119	Avg - 60.00% - 70.00% C	AC					67.42%	\$ 33.29	9	\$ 20.85
120										WE COMPANY AND A DESCRIPTION OF
121	Gospel Island Estates	986	IF	8	10,607	7,874	74.23%	105.50	0	844.00
122	Amelia Island	1518	A/S	1,757	2,423,209	1,820,303	75.12%	15.58	8	27,374.06
123		20212		Contraction of the local division of						and the second se
124	Total - 70.00% - 80.00%	CIAC		1,765	2,433,816	1,828,177		121.0	8	28,218.06
125	Avg - 70.00% - 80.00% C	IAC					75.12%	\$ 60.54	4	\$ 15.99
120	Enterntise	1807	DW	244	134 218	116 002	100	30.03	9	7 907 90
128	Entophoto	1007		2.11	104,210	110,002	67.10%	00.00	0	1,021.02
129	Total - 80.00% - 100.00%	CIAC	×	244	134,218	116,902	3	30.0)3	7 327 32
130	Avg - 80.00% - 100.00%	CIAC		••••••		1	87.10%	\$ 30.03	3	\$ 30.03
131								•		
132										
133	Total FPSC Resident	ial		88,538	\$ 124,819,857	\$ 31,634,861		6,118.89	9	3,376,146.02
	Average FPSC Resid	ential					25.34%	\$ 64.41	1	\$ 38.13
	31 [1] 카									
		Treatme	ent Type:							
			A/S A	Veration/Storage						
			iF i	ron Fliitration						
			PW F	Purchased Water						

d Wa

RO **Revers Osmosis** Lime Softening

LS Chlorination

CL

Note - The totals for each catagory are based on:

(1) Simple Average (Total of all plants / Number of Plants)

(2) Weighted average which approximates a uniform rate (Total of all plants weighted by number of customers / Total Number of Customers).

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SOUTHERN STATES UTILITIES COMPARISON OF % CIAC TO STAND-ALONE RESIDENTIAL BILLS - SEWER - WHEN SORTED BY % OF CIAC TO PLANT PROJECTED TEST YEAR - 1996 (As Filed)

_	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) Appr. Uniform Rate
				%	of CIAC to F	Plant	Residential	(Weighted Avg.)
Line No.	Plant Name	Plant No.	No. of Customers	Net Plant (Excl Deprec and NUU)	Net CIAC (Excl Amort and NUU)	% of CIAC to PLANT	Stand-Alone Bill - 5/8" @ 10K gallons (1	Residential Bill @ 10,000) gallons (2)
	FPSC Residential							
1.570441	Sunny Hills	2801	179	173,205	1.837	1.06%	78.40	14.033.60
2	Chuluota	335	136	1,409,322	37,382	2.65%	271.11	36,870.96
3	Deltona	1806	4,719	10,941,176	430,077	3.93%	69.03	325,752.57
4	Holiday Haven	573	92	428,183	21,761	5.08%	203.81	18,750.52
5	Park Manor	444	30	41,254	2,121	5.14%	72.98	2,189.40
6	Valencia Terrace		366	235,753	12,347	5.24%	39.59	14,489.94
7	Fisherman's Haven	673	144	251,463	15,484	6.16%	84.76	12,205,44
8	Morningview	562	36	23,346	1,724	7.38%	84.10	3.027.60
9	Citrus Park	1117	272	591.021	47,350	8.01%	67.76	18,430,72
10	Citrus Springs	906	692	701.060	69,289	9.88%	54.31	37,582,52
11	Marion Oaks	1106	1.371	2.206.704	231,605	10.50%	69,26	94,955,46
12	50.29 66.39		100.00				Date and	CC- WILL CO- DAY OF
13	Total - Less than 10.009	% CIAC	8.037	17.002.488	870,977		1.095.11	578,288,73
14	Avg - Less than 10.00%	CIAC	200325	\$8.5	<u>)</u> ;	5.12%	\$ 99.56	\$ 71.95
15	N. S.					let,r	2W 8781	Linde and the second
16	Palm Port	440	107	125 308	16 256	12.97%	109.91	11,760,37
17	Enterprise	1807	136	35 836	4 839	13 50%	40.72	5 537 92
18	Anache Shores	990	112	72 116	10 084	13 98%	89.39	10 011 68
19	Leilani Heights	675	391	384 501	59 024	15 35%	43.61	17 051 51
20	Silver Lake Oaks	473	27	42 953	6 702	15.60%	107.70	2 907 90
21	Reecher's Point	472	16	49,000	7 761	15.83%	209 76	3 356 16
22	Marco Island	2601	1 937	13 612 503	2 269 562	16.67%	44.66	86 506 42
23	Zonhyr Shores	1427	482	402 609	75 300	18 73%	75 10	36 241 58
24	Tropical Islas	2101	294	259 245	60 529	10./19/	26.86	10 468 24
25	Tropical Isles	2101	204	550,245	03,320	13.4176	50.00	10,400.24
25	Total - 10 00% - 20 00%	CIAC	2 402	15 083 202	2 510 146		757 80	193 841 79
20	Avg = 10.00% = 20.00%		3,432	13,003,202	2,313,140	16 70%	¢ 94.20	¢ 52.65
20	Avg - 10.00 % - 20.00 % (JAC				10.70%	4 04.20	3 52.05
20	l ohiah	2001	7 1 9 2	11 841 400	2 707 046	22 05%	. 52.66	205 420 70
29	Salt Springe	1115	114	151 499	2,707,040	22.00%	12 52	305,439.70
21	Jundo Don	1902	114	265,000	00,009	23.32 /0	42.00	4,040.42
30	Woodmoro	000	1 1 90	1 590 072	99,090	27.14%	102.20	10,904.42
32	Apple Valley	000	1,100	1,569,073	443,300	21.90%	47.32	50,637.00
34	Apple valley	332	107	04,000	24,004	20.37%	30.33	6,404.40
35	Total - 20.00% - 30.00%	CIAC	8,761	14,031,759	3,309,147		344.12	471,514.67
36	Avg - 20.00% - 30.00% (CIAC				23.58%	\$ 68.82	\$ 53.82
37								
38	Point O' Woods	987	147	306,203	94,856	30.98%	79.42	11,674.74
39	Fox Run	679	104	356,198	119,590	33.57%	113.88	11,843.52
40	Palm Terrace	1429	1,035	448,800	151,921	33.85%	44.16	45,705.60
41 42	Marco Shores	2602	265	786,137	305,947	38.92%	68.29	18,096.85
43	Total - 30.00% - 40.00%	CIAC	1,551	1,897,338	672,314		305.75	87,320.71
44	Avg - 30.00% - 40.00% C	CIAC				35.43%	\$ 76.44	\$ 56.30

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SOUTHERN STATES UTILITIES PAGE COMPARISON OF % CIAC TO STAND-ALONE RESIDENTIAL BILLS - SEWER WHEN SORTED BY % OF CIAC TO PLANT PROJECTED TEST YEAR - 1996 (As Filed)

	(1)	(2)	(3)	(4)	(5)	(6)		(7)	Appr	(8) Uniform Rate
				%	of CIAC to F	Plant	Res	sidential	(W	eighted Avg.)
			No. of	Net Plant	Net CIAC		Star	nd-Alone	F	esidential
Line		Plant	Customers	(Excl Deprec	(Excl Amort	2 OLCIAC	Bi	- 5/8"	Bi	II @ 10.000
No.	Plant Name	No.		and NUU)	and NUU)	to PLANT	@ 10K	gallons (1)	g	allons (2)
								and the many second		
46	Amelia Island	1518	1,455	4,822,450	2,157,138	44.73%		35.45		51,579.75
47	Buena Ventura Lakes	785	7,360	12,594,101	5,646,730	44.84%		47.61		350,409.60
48	University Shores	106	3,637	6,154,211	2,930,185	47.61%		46.25		168,211.25
49							ditariaanyin bitishing			
50	Total - 40.00% - 50.00%	CIAC	12,452	23,570,762	10,734,053			129.31		570,200.60
51	Avg - 40.00% - 50.00%	CIAC				45.54%	\$	43.10	\$	45.79
53	Spring Gardens		134	68,533	39,458	57.58%		24.88		3,333,92
54	Beacon Hills	886	3,178	4,564,273	2,675,404	58.62%		32.81		104,270,18
55										
56	Total - 50.00% - 60.00%	CIAC	1,656	2,316,403	1,357,431			28.85		53,802.05
57	Avg - 50.00% - 60.00%	CIAC				58.60%	\$	28.85	\$	32.49
58										
59	Sugar Mill	1801	634	978,926	597,573	61.04%		53.45		33,887.30
60	Meredith Manor	330	29	25,927	16,599	64.02%		35.95		1,042.55
61	Venetian Village	567	89	83,703	55,788	66.65%		52.52		4,674.28
62	Burnt Store	2202	641	668,522	453,159	67.79%		32.66		20,935.06
64	Total - 60.00% - 70.00%	CIAC	1,393	1.757.077	1,123,119			174.58	-	60,539,19
65	Avg - 60.00% - 70.00%	CIAC				63.92%	\$	43.65	\$	43.46
66	가지 등 국가에 가지 가지지 1995년 - 1991년 -								h	
67 68	Sugar Mill Woods	989	2,548	3,618,288	3,198,301	88.39%		23.09		58,833.32
69	Total - 81.00% - 90.00%	CIAC	2,548	3,618,288	3,198,301			23.09	-	58,833,32
70	Avg - 81.00% - 90.00% (CIAC			· · · · · · · · · · · · · · · · · · ·	88.39%	\$	23.09	\$	23.09
71										
72	Leisure Lakes	2401	230	96,766	91,226	94.27%		43.05		9,901.50
73 74	Deep Creek	2201	3,259	3,304,378	3,248,379	98.31%		47.25		153,987.75
75	Total - 91.00% - 100.009	6 CIAC	3,489	3,401,144	3,339,605		estimate and an	90.30		163,889.25
76	Avg - 91.00% - 100.00%	CIAC				98.19%	\$	45.15	\$	46.97
77										
78	T.I.I.FR0.5.F. 11									and a court of the second
79	Total FPSC Resident	lai	45,035	\$ 84,994,864	\$ 28,481,525			2,977.75		2,282,032.35
80	Average FPSC Resid	lential				33.51%	\$	72.63	\$	50.67

Note - The totals for each catagory are based on:

(1) Simple Average (Total of all plants / Number of Plants)

(2) Weighted average which approximates a uniform rate (Total of all plants weighted by number of customers / Total Number of Customers).

(FLL-11)

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FPSC

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Section 367.0816, Florida Statutes, requires that rate case expense be apportioned for recovery over a period of four years. The statute further requires that the rates of the utility be reduced immediately by the amount of rate case expense previously included in the rates. This statute applies to all rate cases filed on or after October 1, 1989. Accordingly, we find that the water rates should be reduced by \$9,026 and the wastewater rates should be reduced by \$9,026 and the wastewater rates should be reduced by \$940 as shown in Schedule No. 4, at the end of the four year recovery period. The revenue reductions reflect the annual rate case amounts amortized (expensed) plus the gross-up for regulatory assessment fees.

The utility shall file revised tariff sheets no later than one month prior to the actual date of the required rate reduction. The utility also shall file a proposed customer letter setting forth the lower rates and the reason for the reduction. If the utility files this reduction in conjunction with a price index or pass-through rate adjustment, separate data shall be filed for the price index and/or pass-through increase or decrease and the reduction in the rates due to the amortized rate case expense.

By Orders Nos. 22620 and 22620-A, issued March 1, 1990 and March 3, 1990, respectively, we authorized the utility to collect increased water rates on an interim basis, subject to refund with interest, pending the outcome of this proceeding. Since the final revenue requirement for the water system is larger than the interim water system revenue requirement, no refund of interim water rates is required.

Service Availability Charges

Stipulation 35, which we accepted, states that service availability (plant capacity) charges should be implemented for the Chuluota wastewater system and adjusted for the Florida Central Commerce Park, to be consistent with Rule 25-30.580, Florida Administrative Code. However, the stipulation did not address the specific level of service availability charges. The utility's position is that the service availability charges resulting from the stipulation should be designed to generate the minimum levels of CIAC rather than the maximum. We recognize that the utility did not request a change in its water service availability charges. However, it is our policy to review service availability charges when a company Comes in for a rate case so we can determine whether the utility's contribution levels are appropriate and consistent with our rule.

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Upon review of the utility's water service availability charges, we find that no adjustment is necessary. Of the four wastewater systems contained in the utility's filing, we will make no changes to the existing service availability charges for the Apple Valley and Meredith Manor systems. We will, however, implement and adjust, respectively, the charges for the Chuluota and Florida Central Commerce Park wastewater systems in order to achieve the maximum CIAC level of 75 percent as set forth in Rule 25-30.580, Florida Administrative Code.

A new wastewater treatment plant has been built to replace the old Chuluota plant. This system has no existing plant capacity charge. In order to achieve the 75 percent contribution level in conformance with our rule, we find that the utility should charge a plant capacity charge of \$2,730 per ERC, with an ERC equalling 250 gallons per day (gpd) for residential customers. For all others, the charge is \$11.04 per gpd. The utility should continue collecting the existing service line installation fees shown in its tariff. If we were to accept the utility's position of using the minimum CIAC level permitted by the rule, this system would be 7.70 percent contributed. Such a very small contribution level would be contrary to the intent of our rule. The purpose of CIAC is to reduce the utility's investment and thereby keep service rates within a reasonable range, which benefits the utility's customers over the long term

The Florida Central Commerce Park wastewater treatment plant serves an industrial park. The existing plant capacity charge is \$350 per ERC.

At hearing, utility witness Lewis testified that the plant capacity charge should be increased from the present \$350 per ERC level. He further testified that the long range effect on wastewater rates would be to lower them if the plant capacity charge were increased. However, witness Lewis further expressed his concerns regarding a substantial increase in the plant capacity charge. He stated that the utility was now having problems getting the customers to abandon their septic tanks and hook-up to the utility's wastewater facilities at the present plant capacity charge of \$350 per ERC.

Utility witness Lewis further testified: "My concern is that if we don't come up with some kind of additional plant capacity fee, that keeping uniform rates, which we requested in (FLL-11)

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this rate case, would put more exposure on Apple Valley and Meredith Manor customers. So the alternative is, as you say, to increase the CIAC portion of these plants to back off the revenue requirement for everyone." revenue requirement for everyone."

This witness further testified that, under the uniform rates proposed in the utility's application, the Apple Valley and Meredith Manor systems would be subsidizing the Chuluota and Florida Central Commerce Park systems, and it was this cross-subsidization impact that was a factor in the utility's stipulating to an across-the-board increase of 20 percent.

Upon consideration, we do not believe that Florida Central Commerce Park should be treated differently than any other Commerce Park should be treated differently than any other wastewater system. Accordingly, the present plant capacity charge of \$350 must be increased. In order to achieve the maximum CIAC level of 75 percent, the appropriate charge is \$1,435 per ERC, with an ERC equalling 220 gpd. For all others, the charge shall be \$6.52 per gpd. If we were to implement the minimum CIAC level, this system would be 34.93 percent contributed. In addition, the same service line fees applicable to the other three wastewater systems shall be established for this system. The service line fees are set forth below:

SERVICE LINE FEES

plant server to inquistizat part. The mightings charge is \$250 per ENC.		PROVED HARGE
DESCRIPTION		
Short Service Line (Note 1) -	\$	350
Long Service Line (Note 2) -	\$	450
Long Service Line (Note 3) -	\$	650
Note 1: Short Service Line - Tapping into	the	wastewate

er collection main located on the same side of the street as property to be served. Note 2: Long Service Line ~ Tapping into the wastewater

collection main located on the c of the property to be served. collection main located on the opposite side of an unpaved road

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(FLL-11)

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Note 3: Long Service Line - Tapping into the wastewater collection main located on the opposite side of a paved road of the property to be served, requiring jacking or boring the service line under the street.

The approved service availability charges should become effective for all connections made on or after the stamped approval date on the revised tariff sheets. The revised tariff sheets will be approved upon staff's verification that the tariffs are consistent with the Commission's decision and the proposed service availability charge notice is adequate for those parties known by the utility who will be affected by the change.

Allowance for Funds Prudently Invested (AFPI) Charges

The AFPI charge is designed to allow the utility to recover a fair rate of return on the portion of the plant facilities which were prudently constructed, but exceed the amount necessary to serve current customers. The utility requested AFPI charges for its Chuluota and Florida Central Commerce Park systems. Stipulation 37 provides that since the utility agrees with the AFPI methodology and agrees to the used and useful percentages for the Chuluota and Florida Central Commerce Park wastewater systems, the AFPI amounts are fall-out numbers. We have calculated the AFPI charges based on the audited actual costs of \$1,035,945 for the Chuluota system and \$1,372,667 for the Florida Central Commerce Park system. However, since \$479,413 of plant for the Florida Central Commerce Park system was contributed by the seller of this system, we have excluded this plant from the AFPI calculation because it does not represent an investment of the utility. This amount would be excluded from rate base in the ratemaking process, and the utility would not be allowed to earn a return on this contributed plant. Therefore, it is appropriate to exclude contributed plant. Therefore, it is appropriate to exclude this amount from the AFPI calculation. Similarly, since advances for construction do not represent an investment of the utility and are excluded from earning a rate of return in the rate base calculation, advances for construction totalling \$400,000 have been excluded from the AFPI calculation. Therefore, based on these adjustments and the used and useful percentage of 20 percent for the Florida Central Commerce Park system, the amount of non-used and useful plant eligible to accrue AFUDC has been calculated to be \$433,254. The Chuluota plant was determined to be 39 percent used and useful. Therefore, the amount of non-used and useful plant eligible to accrue AFUDC was calculated to be \$742,496 for the Chuluota system.

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The calculation of the AFPI charges for the Chuluota and Florida Central Commerce Park systems is shown on Schedules Nos. 5 and 6, respectively. The cost of the qualifying assets is the net plant cost removed from the rate base. The capacity of the qualifying asset is that portion left over after considering test year consumption, fire flow, and margin reserve and the number of future customers is calculated based on the remaining capacity and the average usage of the current customers. The charge for the Chuluota system shall begin at \$46.25 in April 1990 and accumulate to \$3,197.04 over a five year period. The charge for the Florida Central Commerce Park system shall begin at \$20.07 at December 1989 and accumulate to \$1,372.75 over a five year period. While the utility is not prevented from collecting the charge after five years, after five years, the amount should remain fixed at the five year level. After the utility collects the charge from 244 ERCs for the Chuluota system and 347 ERCs for the Florida Central Commerce Park system, the charge should be discontinued.

Spray Irrigation Charge

During the course of this proceeding, the issue was raised regarding whether a charge should be implemented for spray irrigation and who should pay the charge if one is implemented.

The utility supports the establishment of a rate for treated effluent for spray irrigation. Its position is that this charge will reduce the charge for wastewater by the amount of revenues to be derived for effluent water and that the charge should only be applicable to the Florida Commerce Park system because none of the other systems have in place the necessary piping to transport effluent to individual property owners for use. In the future, it would be the intention of the utility to review the opportunity for expanding effluent disposal where cost effective. This will reduce the cost to the individual property owners in that they will not have to use and pay for potable water for irrigation purposes and, therefore, is a positive conservation effort on the part of the utility.

We believe a charge for spray irrigation is appropriate and have approved Stipulation 38 which explains how the charge should be developed. The only item absent at the time of the stipulation was the number of sprinkler heads to be used in the calculation. Our staff has received this information from the utility and we hereby develop the charge, which we find to be reasonable, as shown below.

1	-	(FT 7 10)
EXHIBIT		(FLL-12)
And ALL ADD IN THE CONTRACT	and and sub-sub-sub-sub-sub-sub-sub-sub-sub-sub-	

PAGE 1 OF 2

SOUTHERN STATES UTILITIES COMPARISON OF % CIAC WHEN SORTED BY TREATMENT TYPE AND STAND ALONE RESIDENTIAL BILL PROJECTED TEST YEAR - 1996 (As Filed)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) Apprx. Uniform Rate
					*	of CIAC to PI	ant	Residential	(Weighted Avg.)
				No. of	Net Plant	Net CIAC	H.	Stand-Alone	Residential
line		Plant		Customers	(Excl Deprec	(Excl Amort	% of CIAC	BU + 5/8*	Bill @ 10,000
No.	Plant Name	No.	Diges.		and NUU)	and NUU)	to PLANT	@ HMK gallons (1)	gallons (2)
	FPSC Residential	- 1519	15	1 757	2 423 209	1 820 303	75 12%	15.58	27,374.06
2	Sugar Mill Woods	999	A/S	2.622	3.424.194	1.773.532	51,79%	16.88	44,259.36
3	University Shores	106	A/S	3,890	3,807,693	2,576,131	67.66%	20.33	79,083.70
4	Silver Lake Estates	574	A/S	1,449	1,409,433	296,622	21.05%	20.40	29,559.60
5	Deltona	1806	A/S	23,911	16,493,528	6,855,814	41.57%	20.86	498,783.46
6	Woodmere	888	A/S	1,189	863,615	391,334	45.31%	21.50	25,563.50
7	Beacon Hills	886	A/S	3,178	4,455,692	1,766,103	39.64%	24.36	77,416.08
8	Apple Valley	332	A/S	983	730,936	188,902	25.84%	25.12	24,092.90
9	Buena Ventura Lakes	785	A/S	9,176	5,370,996	2,534,468	47,1976	27.30	8 501 00
10	Lake Harnet Estates	323	AIS	284	752 472	48 225	6 41%	30.23	20 135 43
12	Devid Hille	330	A/S	249	260 780	9 071	3.48%	31.05	7,731,45
12	Kevetone Heights	1094	AS	1 004	783 153	48,698	6.22%	31.44	31,565.76
14	Citrus Sorinas	906	A/S	1,917	3,124,004	519,691	16.64%	38.65	74,092.05
15	Dol Ray Manor	336	A/S	61	73,213	2,657	3.63%	45.40	2,769.40
16	Pine Ridge Estates	782	A/S	218	333,250	184,365	55.32%	46.01	10,030.18
17	Piney Woods	553	A/S	168	224,201	10,457	4.66%	48.26	8,107.68
18	Fern Park	324	A/S	182	331,362	7,863	2.37%	48.93	8,905.26
19	Remington Forest	2302	A/S	87	139,147	56,204	40.39%	49.49	4,305.63
20	Interlachen Lake Estates	470	A/S	250	140,823	19,191	13.63%	51.31	12,827.50
21	Marion Oaks	1106	A/S	2,797	5,488,734	1,095,117	19.95%	57.79	161,638.63
22	River Grove	442	A/S	105	88,495	10,034	11.34%	58.04	6,094.20
23	Chuluota	335	A/S	684	1,535,209	83,205	5.42%	63.66	43,543.44
24	Palm Port	440	A/S	106	111,551	13,8/7	12.44%	00.21	20.017.02
25	Sunny Hills	2801	A/S	437	155 272	56,690 6 125	3.04%	70.81	4 744 97
26	Lake Brantley	320	AIS	242	140 834	54 362	38.60%	79.34	19,279,62
2/	Leisure Lakes	471	AUS	245	49 766	5.587	11.23%	81.34	6,832.56
20	SL JUNIIS HIghilanos Walaka	447	A/S	139	113.075	7,725	6.83%	86.67	12,047.13
30	Lake Aiav Estates	773	A/S	100	276,848	62,189	22.46%	94.83	9,483.00
31	Hermits Cove	438	A/S	174	181,031	5,260	2.91%	99.90	17,382.60
32	River Park	439	A/S	359	176,159	15,501	8.80%	125.40	45,018.60
33	Silver Lake Oaks	473	A/S	29	74,707	3,395	4.54%	140.84	4,084.36
34	Fountains	772	A/S	34	240,536	108,972	45.30%	245.92	8,361.28
35 36	Total - Aeration/Storage			58.584	54,599,147	20,667,007		1,983.32	1,622,294.39
37	Avg Aeration/Storage						37.85%	\$ 58.33	\$ 27.69
38									
39	Spring Gardens	994	CL	134	46,711	11,664	24.97%	24.81	3,324.54
40	Citrus Park	1117	CL	366	137,118	74,321	54.20%	27.87	10,200.42
41	Leilani Heights	675	CL	396	325,396	67,054	20.61%	28.46	11,270.16
42	Geneva Lake Estates	1298	CL	93	77,618	11,399	14.69%	33.53	3,118.29
43	Valencia Terrace	554	CL	365	193,140	11,410	5.91%	34.11	12,450.15
44	Picciola Island	564	CL	134	68,226	16,516	24.21%	34.81	4,004.04
45	Palm Terrace	1429	a	1,193	2/9,/06	80,361	28.80%	37.92	40,200.00
46	Hisherman's Haven	6/3	CL	144	57,749	13,000	23.51%	30.08	4 885 00
4/	Permit errace	570	CL CL	122	251 275	8,882	3 53%	39.40	3,152,00
40	Oak Exect	003	a	147	167 512	20,913	12.48%	40.42	5,941.74
50	Hobby Hills	558	CL	96	41,739	1,361	3.26%	41.56	3,989.76
51	Pine Ridge	907	CL.	938	4,125,230	1,171,325	28.39%	43.53	40,831.14
52	Imperial Mobile Terrace	570	CL	241	270,982	20,948	7.73%	45.35	10,929.35
53	Venetian Village	567	CL	140	118,121	23,611	19.99%	48.73	6,822.20
54	Harmony Homes	326	CL	63	80,089	379	0.47%	53.08	3,344.04
55	Windsong	783	CL	105	135,437	59,029	43.58%	53.12	5,577.60
56	Pomona Park	443	CL.	173	105,742	15,288	14.46%	53.58	9,269.34
57	Postmaster Village	1095	CL	160	233,972	18,756	8.02%	53.66	8,585.60
58	Friendly Center	556	CL	21	7,898	1,471	18.62%	54.08	1,135.68
59	Salt Springs	1115	CL	119	347,780	8,237	2.37%	54.16	6,445.04
60	Bay Lake Estates	784	CL	74	55,199	3,697	6.70%	54.27	4,015.98
61	Rosemont	988	CL	129	281,582	31,374	11.14%	55.55	7,165.95
62	Zephyr Shores	1427	CL CL	484	160,857	44,826	27.8/%	50.17	21,100.28
63	Holiday Heights	121	UL.	53	19,500	0,742	1.22%	30.30	2,334.30

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(FLL-12)

PAGE 2 OF 2

SOUTHERN STATES UTILITIES COMPARISON OF % CIAC WHEN SORTED BY TREATMENT TYPE AND STAND ALONE RESIDENTIAL BILL PROJECTED TEST YEAR - 1996 (As Filed)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	,	(9) Innory Uniform Pate
					9	6 of CIAC to Pl	ant	Residential	ĺ_	(Weighted Avg.)
				No. of	Net Plant	Net CIAC	And States (1997)	Stand-Alone		Residential
Line		Plant	Treatment	Customers	(Excl Deprec	(Excl Amort	% of CIAC	200.50		Bill @ 10.000
No.	Plant Name	No.	Туре	1 <u>01 - 2 18 4</u>	and NUU)	and NUU)	to PLANT	@ 10K gellons	1)_	galions (2)
64	Tropical Park	781	CL.	548	626,186	23,227	3.71%	57.29		31,394.92
65	Keystone Club Estates	1279	CL	162	183,365	8,596	4.69%	59.57		9,650.34
66	Intercession City	780	CL	258	206,698	14,447	6.99%	60.13		15,513.54
67	Carlton Village	555	CL	148	362,295	34,182	9.43%	69.78		10,327.44
68	Morningview	562	CL	37	77,758	2,280	2.93%	74.28		2,748.36
69	Golden Terrace	992	CL	108	109,399	5,836	5.33%	78.28		8,454.24
70	Stone Mountain	565	CL	8	9,738	1,251	12.85%	105.39		843.12
71	Skycrest	551	CL	115	319,148	12,329	3.86%	110.38		12,693.70
72	Lakeview Villas	1054	CL	12	12,898	0	0.00%	123.00		1,476.00
73	Quail Ridge	578	CL	18	93,727	2,770	2.96%	140.22		2,523.96
74	Wootens	446	CL	25	28,746	3,189	11.09%	168.14		4,203.50
75 76	East Lake Harris Estates	557	CL	176	507,261	3,650	0.72%	169.48		29,828.48
77	Total - Chlorination			7,588	10,281,258	1,841,054		2,317.63		377,658.82
78 79	Avg - Chlorination			24201	101 6 73	NURSES	17.91%	\$ 62.64	\$	49.77
80	Crystal River Highlands	QRA	IF	80	136.014	82 724	E0 82%	46.24		1 600 20
81	Point O' Woods	987	IF	361	500 608	04,631	15 78%	40.24		24 295 55
82	l akeside	995	IF	96	247 874	6205	2 5/0%	07.00		7 001 26
83	For Bun	670	IE	107	241,074	75 720	22.00%	00.02		7,001.20
84	Gospel Island Estates	996	IF	8	10 607	7 874	74 22%	105 50		9,032.14
85	Anache Shores	990	IF	152	82 316	20.014	25 41%	111 25		16 010 00
86	Palms Mobile Home Park	559	IF	58	73,570	1,708	2.32%	186.11		10,794.38
0/	Total Iron Eiltration				1 401 411	200 777				70.000 FT
89	Avg - Iron Filtration			802	1,491,411	289,111	19.43%	\$ 98.30	\$	73,266.53 85.99
90	64.7		SHOT	-444.8		N5.91	- 79 ·	2A		
91	Lehigh	2901	LS	9,079	9,273,000	2,906,684	31.35%	56.90		516,595.10
92	Sugar Mill	1801	LS	638	797,734	415,131	52.04%	81.26		51,843.88
93	Marco Shores	2602	LS	308	961,498	195,942	20.38%	102.30		31,508.40
05	Total - Lime Softening			10.025	11 022 221	2 517 757		240.40		E00.047.00
96	Ava . Lime Softening			10,025	11,002,201	3,517,757	21 00%	£ 00.15	Te	099,947.38
97			-Migar	545			31.00%	* 00.15 (2).	Ŀ	39,85
98	Enterprise	1807	PW	244	134,218	116,902	87.10%	30.03		7,327.32
99	Westmont	122	PW	139	34,264	17,410	50.81%	32.84		4,564.76
100	Grand Terrace	575	PW	111	103,567	38,074	36.76%	38.53		4,276.83
101	Daetwyler Shores	105	PW	125	54,641	752	1.38%	38.79		4,848.75
102	Ningswood	1/01	PW	62	11,139	216	1.94%	40.60		2,517.20
103	Lake Conway Park	104	PW	86	28,221	266	0.94%	40.88		3,515.68
104	Dara Crack	1702	PVV	209	27,565	2,/4/	9.97%	41.21		8,612.89
100	Deep Creek	2001	PW	3,182	1,889,372	287,036	15.19%	67.04		213,321.28
100	houday Haven	1900	PW	111	33,509	15,198	45.35%	77.86		8,642.46
100	Dongto Den Booshor's Daint	1002	PW	113	2/,133	6,743	24.85%	79.54		8,988.02
100	Deechers Forn	9/2	PW	4/	245,512	29,003	11.81%	123.69		5,813.43
110	Ганн талоу	2301	rn.	210	1,139,046	10,657	0.94%	126.94		26,657.40
111	Total - Purchased Water			4,639	3,728,186	525.005		737.95	-	299.086.02
112	Avg - Purchased Water			100		- Alia	14.08%	\$ 61.50	\$	64.47
114	Purnt Store	2202	BO	700	4 000 105	770 200	60.00	00.01		
115	Marco Island	2601	BOALS	6144	30 678 430	4 516 000	0.94%	96.84		68,369.04
116		2001	NU a LS	0,144	39,078,429	4,516,062	11.38%	54.61		335,523.84
117	Total - Reverse Osmosia			6.950	42 697 694	4704000				470
118	Avg - Reverse Osmosia			0,000	43,007,024	4,194,202	10.076	151.45	-	403,892.88
119							10.9/%	• /5./3	12	58.96
120										
121	Total FPSC Residential			88 538	124 810 857	31 634 861		6 110 00		2 4 70 1 40 00
122	Average FPSC Desider	tial				01,004,001	100	0,110.89	-	3,370,140.02
166	Areidge i roo nesiden	1101					25.34%	64.41	1	38.13

Note - The totals for each catagory are based on: (1) Simple Average (Total of all plants / Number of Plants)

(2) Weighted average which approximates a uniform rate (Total of all plants weighted by number of customers / Total Number of Customers).

(FLL-13)

PAGE 1 OF 2

SOUTHERN STATES UTILITIES COMPARISON OF STAND-ALONE RESIDENTIAL BILLS WHEN SORTED BY TREATMENT TYPE AND % CIAC TO PLANT PROJECTED TEST YEAR - 1996 (As Filed)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) Apprx. Uniform Rate
						6 of CLAC to P	lant	Residential	(Weighted Avg.)
				No. of	Net Plant	Net CIAC		Stand-Alone	Residential
Tino		Plant8	Transferrate	Customere	(Evol Dervec	(Evel Amort		Bill - 5/8"	Bill @ 10.000
No	Plant Name	No.		COLSCOTTON S	and NUU)	and NUU)	19.900	@ 10K gallons (1)	gallons (2)
							200000000000000000000000000000000000000		
	FPSC Residential								
1	Fern Park	324	A/S	182	331,362	7,863	2.37%	48.93	8,905,26
2	Hermits Cove	438	A/S	174	181,031	5,260	2.91%	99,90	17,382.60
3	Druid Hills	334	A/S	249	260,780	9.071	3.48%	31.05	7,731,45
4	Dol Ray Manor	336	A/S	61	73,213	2,657	3.63%	45.40	2,769.40
5	Lake Brantley	325	A/S	67	155,273	6,125	3.94%	70.81	4,744.27
6	Silver Lake Oaks	473	A/S	29	74,707	3,395	4.54%	140.84	4,084.36
7	Piney Woods	553	A/S	168	224,201	10,457	4.66%	48,26	8,107.68
8	Chuluota	335	A/S	684	1,535,209	83,205	5.42%	63.66	43,543.44
9	Keystone Heights	1094	A/S	1,004	783,153	48,698	6.22%	31.44	31,565.76
10	Meredith Manor	330	A/S	651	752,472	48,225	6.41%	30.93	20,135.43
11	Welaka	447	A/S	139	113,075	7,725	6.83%	86.67	12,047.13
12	Sunny Hills	2801	A/S	437	695,064	56,690	8.16%	68.46	29,917.02
13	River Park	439	A/S	359	176,159	15,501	8.80%	125.40	45,018.60
14	St. Johns Highlands	471	A/S	84	49,766	5,587	11.23%	81.34	6,832.56
15	River Grove	442	A/S	105	88,495	10,034	11.34%	58.04	6,094.20
16	Palm Port	440	A/S	106	111,551	13,877	12.44%	66.21	7,018.26
17	Interlachen Lake Estates	470	A/S	250	140,823	19,191	13.63%	51.31	12,827.50
18	Citrus Springs	906	A/S	1,917	3,124,004	519,691	16.64%	38.65	74,092.05
19	Marion Oaks	1106	A/S	2,797	5,488,734	1,095,117	19.95%	57.79	161,638.63
20	Silver Lake Estates	574	A/S	1,449	1,409,433	296,622	21.05%	20.40	29,559.60
21	Lake Aiay Estates	773	A/S	100	276,848	62,189	22.46%	94.83	9,483.00
22	Lake Harriet Estates	323	A/S	284	130,164	29,335	22.54%	30.25	8,591.00
23	Apple Valley	332	A/S	983	730,936	188,902	25.84%	25.12	24,692.96
24	Leisure Lakes	2401	A/S	243	140,834	54,362	38.60%	79.34	19,279.62
25	Beacon Hills	886	A/S	3,178	4,455,692	1,766,103	39.64%	24.36	77,416.08
26	Reminaton Forest	2302	A/S	87	139,147	56,204	40.39%	49.49	4,305.63
27	Deltona	1806	A/S	23,911	16,493,528	6.855.814	41.57%	20.86	498,783.46
28	Fountains	772	A/S	34	240,536	108,972	45.30%	245.92	8.361.28
29	Woodmere	883	A/S	1 189	863.615	391,334	45.31%	21,50	25,563,50
30	Ruena Ventura Lakes	785	A/S	9 176	5370,996	2 534 468	47.19%	27.36	251,055,36
31	Sugar Mill Woods	999	A/S	2 622	3 424 194	1 773 532	51 79%	16.88	44,259,36
10	Pine Ridne Estates	782	A/S	218	333 250	184 365	55 32%	46.01	10.030.18
33	University Shores	106	A/S	3 890	3 807 693	2 576 131	67.66%	20.33	79 083 70
34	Amelia leland	1518	A/S	1 757	2 423 209	1 820 303	75 12%	15 58	27 374 06
05	Alligita Island	1010	105	1,157	2,423,200	1,020,000	15.1270	10.00	27,014.00
00	Total Aerotion/Storage			58 584	54 500 147	20.667.007		1 983 32	1 622 294 39
07	Ava Anntion/Storage			30,004	34,333,147	20,007,007	37 95%	\$ 59.33	¢ 97.69
20	Mag - Meranom Storage						01,00,0	• • • • • • • • • • • • • • • • • • • •	
20	Lakarian Villan	1054	C	12	12 909	0	0.00%	123.00	1 476 00
10	Lakeview Vinas	236	CL	67	90,090	170	0.47%	53.08	3 344 04
40	Fact Lake Upris Estatos	557	CL	176	507 261	3 650	0.72%	160.48	20 828 48
41	Call Chinas	1115	CL	110	3/7 790	9,000	2 27%	54.16	6 4 45 04
42	Maminaniau	662	CL CL	113	77 759	2 290	2.37%	74.28	274836
43	Morningview	502	CL	3/	11,130	2,2.00	2.53%	140.22	2,740.30
44	Quali Hidge	5/6	CL	10	53,727	2,770	2.90%	140.22	2,020.30
45	HODDY HIIIS	505	CL	90	41,739	1,001	3.20%	41.00	3,969.76
4/6	Palisades Country Club	5/9	CL Cl	80	251,275	8,882	3.33%	39.40	3,152.00
47	Tropical Park	781	a	046	020,100	23,421	3./176	5/.29	12 602 70
48	Skycrest	501	CL.	115	319,146	12,329	3.00%	110.30	12,095.70
419	Keystone Club Estates	12/9	u.	162	183,365	8,090	4.09%	39.37	9,000.34
50	Golden Terrace	992	u.	108	109,399	0,836	5.35%	. 78.28	8,404,24
51	Valencia Terrace	554	u.	360	193,140	11,410	0.91%	34.11	12,450.15
52	Bay Lake Estates	784	CL CL	/4	55,199	3,697	6./0%	54.27	4,015.98
53	Intercession City	780	UL OL	258	206,698	14,447	6.99%	60.13	15,513.54
54	Fem Terrace	552	CL	125	95,406	6,727	7.05%	39.08	4,885.00
55	Holiday Heights	121	CL	53	79,555	5,742	7.22%	56.50	2,994.50
56	Imperial Mobile Terrace	570	CL.	241	270,982	20,948	7.73%	45.35	10,929.35
57	Postmaster Village	1095	CL	160	233,972	18,756	8.02%	53.66	8,585.60
58	Cariton Village	555	CL	148	362,295	34,182	9.43%	69.78	10,327.44
59	Wootens	446	CL.	25	28,746	3,189	11.09%	168.14	4,203.50
60	Rosemont	983	CL	129	281,582	31,374	11.14%	55.55	7,165.95
61	Oak Forest	993	CL	147	167,512	20,913	12.48%	40.42	5,941.74
62	Stone Mountain	565	CL	8	9,738	1,251	12.85%	105.39	843.12
63	Pomona Park	443	CL	173	105,742	15,288	14.46%	53.58	9,269.34

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SOUTHERN STATES UTILITIES COMPARISON OF STAND-ALONE RESIDENTIAL BILLS WHEN SORTED BY TREATMENT TYPE AND % CIAC TO PLANT **PROJECTED TEST YEAR - 1996 (As Filed)**

ift ing	(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)	(9) Apprx. Uniform Rate
					16.6.	% of CIAC to P	lant	Re	sidential	(Weighted Avg.)
				No. of	Net Plant	Net CIAC	Star Marsh	Sta	nd-Alone	Residential
Line No.	Plant Name	Plant No.	Treatment Type	Customers	(Excl Deprec and NUU)	(Excl Amort and NUU)	NACIO DE DIAIS	B @ 101	ill - 5/8" (gallons (1)	Bill @ 10,000 gallons (2)
64	Geneva Lake Estates	1296	CL.	93	77.618	11,399	14.69%		33.53	3,118,29
65	Friendly Center	556	a	21	7.898	1.471	18.62%		54.08	1,135,68
86	Venetian Villane	567	a	140	118 121	23 611	19 99%		48.73	6,822,20
67	Leitori Heinhte	675	a	306	125 306	67.054	20 61%		28.46	11 270 16
68	Gohermon's Housen	673	a	144	57 749	13,805	23.01%		37.94	5 463 36
60	Dioxida Island	564	CL	124	69 226	16 516	24.21%		34 81	4 664 54
70	Spring Cordena	004	CL	124	46 711	11 664	24.07%		24.81	2 224 54
71	Zenhur Shoree	1/27	CL	484	160.957	44,826	27.37%		56 17	27 1 96 29
72	Pine Ridge	907	CL	038	4 125 230	1 171 325	28 30%		43.53	40,831 14
72	Palm Torrace	1/20	CL CL	1 102	970 706	90.561	20.33%		17.02	40,031.14
74	Windoong	703	CL	1,135	195 497	50,001	43 50%		51.52	5,230.00
74	Citrus Dada	103	CL	100	103,437	74 001	43.30%		03.12	5,577.00
75	Citrus Park	1117	UL	300	137,118	74,321	34.20%		27.07	10,200,42
76	*								0.017.00	
78	Avg - Chlorination			7,588	10,281,258	1,841,054	17.91%	\$	2,317.63 62.64	\$ 49.77
/9			1000	10001		1 700				A STATE OF A STATE OF
80	Palms Mobile Home Park	559	IF .	58	73,570	1,708	2.32%		186.11	10,794.38
81	Lakeside	995	IF	86	247,874	6,205	2.50%		81.41	7,001.26
82	Point O' Woods	987	IF	361	599,698	94,631	15.78%		67.55	24,385.55
83	Fox Run	679	IF	107	341,332	75,720	22.18%		90.02	9,632.14
84	Apache Shores	990	IF	152	82,316	20,914	25.41%		111.25	16,910.00
85	Crystal River Highlands	984	IF	80	136,014	82,724	60.82%		46.24	3,699.20
86 87	Gospel Island Estates	986	IF	8	10,607	7,874	74.23%		105.50	844.00
88	Total - Iron Filtration			852	1,491,411	289,777		10	688.08	73,266.53
89 90	Avg - Iron Filtration						19.43%	\$	98.30	\$ 85.99
91	Marco Shores	2602	LS	308	961,498	195,942	20.38%		102.30	31,508,40
92	Lehigh	2901	IS	9 079	9 273 000	2 906 684	31 35%		56 90	516 595 10
93 94	Sugar Mill	1801	LS	638	797,734	415,131	52.04%		81.26	51,843.88
95	Total - Lime Softening		Ŧ	10.025	11 032 231	3 517 757		-	240.46	500 047 38
96 07	Avg - Lime Softening			10,023	11,052,231	3,317,737	31.89%	\$	80.15	\$ 59.85
9/		2201	CHA	010	1 100 040	10.057	0.049/		100.04	00.057.40
90-	Paim valley	2301	PW	210	1,139,046	10,657	0.94%		126.94	26,657.40
99	Lake Conway Park	104	PW	86	28,221	206	0.94%		40.88	3,515.68
100	Daetwyter Shores	105	PW	125	54,641	/52	1.38%		38.79	4,848./5
101	Kingswood	1/01	PW	62	11,139	216	1.94%		40.60	2,517.20
102	Oakwood	1702	PW	209	27,565	2,747	9.97%		41.21	8,612.89
103	Beecher's Point	472	PW	47	245,512	29,003	11.81%		123.69	5,813.43
104	Deep Creek	2201	PW	3,182	1,889,372	287,036	15.19%		67.04	213,321.28
105	Jungle Den	1802	PW	113	27,133	6,743	24.85%		79.54	- 8,988.02
106	Grand Terrace	575	PW	111	103,567	38,074	36.76%		38.53	4,276.83
107	Holiday Haven	573	PW	111	33,509	15,198	45.35%		77.86	8,642.46
108	Westmont	122	PW	139	34,264	17,410	50.81%		32.84	4,564.76
109 110	Enterprise	1807	PW	244	134,218	116,902	87.10%		30.03	7,327.32
111	Total - Purchased Water			4,639	3,728,186	525,005		Tel:	737.95	299.086.02
112 113	Avg - Purchased Water					24	14.08%	\$	61.50	\$ 64.47
114	Burnt Store	2202	BO	706	4 009 195	278 200	694%		96.84	68 360 04
115	Marco Island	2601	BOALS	6144	39 678 420	4 516 062	11 129/		54.61	225 522 04
116		2.001		3,144	00,070,423	4,010,002	11.3076		34.01	333,323.84
117	Total - Reverse Osmosis			6.850	43 687 624	4 794 262		-	151 45	403 802 99
118	Avg - Reverse Osmosia			0,000	-0,007,024	4,104,202	10.07%		75 72	403,032.00
119							10.8176	- 451	19/19	v 36.30
121	Total FPSC Residentia	1.1		89 529	124 810 957	31 634 864		-	6110.00	0.070 140 00
100	Augment EDCO Decid	at at		00,000	124,013,007	51,054,001		-	0,110.03	3,370,146.02
122	Average FPSC Heside	ntial					25.34%	-	64.41	38.13

Note - The totals for each catagory are based on: (1) Simple Average (Total of all plants / Number of Plants)

(2) Weighted average which approximates a uniform rate (Total of all plants weighted by number of customers / Total Number of Customers).

EXHIBIT____

(FLL-14)

PAGE 1 OF 3

SOUTHERN STATES UTILITIES COMPARISON OF TREATMENT TYPES AND STAND-ALONE RESIDENTIAL BILLS WHEN SORTED BY % OF CIAC TO PLANT PROJECTED TEST YEAR - 1996 (As Filed)

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) Apprx. Uniform Rate
						%	of CIAC to Pla	ant	Residential	(Weighted Avg.)
L	.Ine	Plant Name	Plant	Treatment	No. of Customers	Net Plant (Excl Deprec	Net CIAC (Excl Amort	% of CIAC	Stand-Alone Bill - 5/8" @ 10K gallons (1	Residential Bill @ 10,000 gallons (2)
	10.	Flant Hame	110.	Type				CHUICEPH VI	e Tort ganons (Jganons (z)
		FPSC Residential								
	1	Lakeview Villas	1054	CL	12	12,898	0	0.00%	123.00	1,476.00
	2	Harmony Homes	326	CL	63	80,089	379	0.47%	53.08	3,344.04
	3	East Lake Harris Estates	557	CL	176	507,261	3,650	0.72%	169.48	29,828.48
	4	Palm Valley	2301	PW	210	1,139,046	10,657	0.94%	126.94	26,657.40
	5	Lake Conway Park	104	PW	86	28,221	266	0.94%	40.88	3,515.68
	5	Daetwyler Shores	105	PW	125	54,641	752	1.38%	38.79	4,848.75
		Kingswood	1/01	PW	62	11,139	216	1.94%	40.60	2,517.20
	8	Paims Moolie Home Park	559	IF	58	73,570	1,708	2.32%	186.11	10,794.38
	9	San Springs	1115	UL	119	347,780	8,237	2.37%	54.10	0,445.04
	10	Fem Paix	324	AVS	182	331,362	7,803	2.37%	40.93	8,905.26
	11	Laxeside	995	IF	86	247,874	6,205	2.50%	81.41	7,001.26
	12	Hermas Cove	438	AVS	1/4	181,031	5,260	2.91%	99.90	17,382.60
	13	Morningview	562	CL	37	//,/58	2,280	2.93%	74.28	2,748.36
	14	Quali Ridge	5/8	CL	18	93,727	2,770	2.96%	140.22	2,523.96
	15	Hoody Hills	558	CL	96	41,/39	1,361	3.26%	41.56	3,989.76
	10	Druko Hillis Daliaadaa Cawatay Olub	334	AVS	249	260,780	9,071	3.48%	31.05	7,731.45
	1/	Pailsades Country Club	5/9	CL	80	251,275	8,882	3.53%	39.40	3,152.00
	18	Doi Hay Manor	336	AVS	61	73,213	2,657	3.63%	45.40	2,769.40
	19	Tropical Park	/81	CL	548	626,186	23,227	3./1%	57.29	31,394.92
	20	Skycrest	551	CL	115	319,148	12,329	3.86%	110.38	12,693./0
•	21	Lake Brantley	325	AVS	67	155,273	6,125	3.94%	70.81	4,744.27
	22	Silver Lake Oaks	473	AVS	29	74,707	3,395	4.54%	140.84	4,084.36
	23	Piney Woods	553	AVS	168	224,201	10,457	4.66%	48.26	8,107.68
	24	Keystone Club Estates	1279	CL	162	183,365	8,596	4.69%	59.57	9,650.34
	25	Golden Terrace	992	CL	108	109,399	5,836	5.33%	78.28	8,454.24
	26	Chuluota	335	AVS	684	- 1,535,209	83,205	5.42%	63.66	43,543.44
	27	Valencia Terrace	554	CL	365	193,140	11,410	5.91%	34.11	12,450.15
	28	Keystone Heights	1094	AVS	1,004	783,153	48,698	6.22%	31.44	31,565.76
	29	Meredith Manor	330	AVS	651	752,472	48,225	6.41%	30.93	20,135.43
	30	Bay Lake Estates	784	CL	74	55,199	3,697	6.70%	54.27	4,015.98
	31	Welaka	447	AVS	139	113,075	7,725	6.83%	86.67	12,047.13
	32	Burnt Store	2202	RO	706	4,009,195	278,200	6.94%	96.84	68,369.04
	33	Intercession City	780	CL	258	206,698	14,447	6.99%	60.13	15,513.54
	34	Fern Terrace	552	CL	125	95,406	6,727	7.05%	39.08	4,885.00
	35	Holiday Heights	121	CL	53	79,555	5,742	7.22%	56.50	2,994.50
	36	Imperial Mobile Terrace	570	CL	241	270,982	20,948	7.73%	45.35	10,929.35
	37	Postmaster Village	1095	CL	160	233,972	18,756	8.02%	53.66	8,585.60
	38	Sunny Hills	2801	AVS	437	695,064	56,690	8.16%	68.46	29,917.02
	39	River Park	439	AVS	359	176,159	15,501	8.80%	125.40	45,018.60
	40	Carlton Village	555	CL	148	362,295	34,182	9.43%	69.78	10,327.44
	41 42	Oakwood	1702	PW	209	27,565	2,747	9.97%	41.21	8,612.89
	43	Total - Less than 10.00%	CIAC		8,704	15,094,820	799,081		2,958.11	553,671.40
	44	Avg - Less than 10.00% (CIAC					5.29%	\$ 72.15	\$ 63.61
	45									CONTRACTOR OF STREET
	46	Wootens	446	CL	25	28,746	3,189	11.09%	168.14	4,203.50
	47	Rosemont	988	CL	129	281,582	31,374	11.14%	55.55	7,165.95
	48	St. Johns Highlands	471	AVS	84	49,766	5,587	11.23%	81.34	6,832.56
	49	River Grove	442	AVS	105	88,495	10,034	11.34%	58.04	6,094.20
	50	Marco Island	2601	RO & LS	6,144	39,678,429	4,516,062	11.38%	54.61	335,523.84
	51	Beecher's Point	472	PW	47	245,512	29,003	11.81%	123.69	5,813.43
	52	Palm Port	440	AVS	106	111,551	13,877	12.44%	66.21	7,018.26

EXHIBIT (FLL-14) _OF____3 A. PAGE 2

SOUTHERN STATES UTILITIES COMPARISON OF TREATMENT TYPES AND STAND-ALONE RESIDENTIAL BILLS WHEN SORTED BY % OF CIAC TO PLANT PROJECTED TEST YEAR - 1996 (As Filed)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	151	(8)		(9)
					%	of CIAC to Pl	ant	R	esidential	Ар	(Weighted Avg.)
				No. of	Net Plant	Net CIAC		St	and-Alone		Residential
Line		Plant	Treatment	Customers	(Excl Denrec	(Eycl Amort	M of CIAC		Bill - 5/9"		Residential
No.	Plant Name	No.	Туре		and NUU)	and NUU)	to PLANT	@10	K gallons (1))	gallons (2)
53	Oak Forest	993	CI	147	167 510						
54	Stone Mountain	565	CL	14/	107,512	20,913	12.48%		40.42		5,941.74
55	Interlachen Lake Estates	470	AIS	0	9,738	1,251	12.85%		105.39		843.12
56	Pomona Park	443	CI	172	140,823	19,191	13.63%		51.31		12,827.50
57	Geneva Lake Estates	1208	CL	173	105,742	15,288	14.46%		53.58		9,269.34
58	Deen Creek	2201	DW	93	//,618	11,399	14.69%		33.53		3,118.29
59	Point Of Woods	097	IC	3,182	1,889,372	287,036	15.19%		67.04		213,321.28
60	Citrus Springs	907	AIC	361	599,698	94,631	15.78%		67.55		24,385.55
61	Friendly Contor	900	AVS	1,917	3,124,004	519,691	16.64%		38.65		74,092.05
62	Marion Oaks	1100	LL	21	7,898	1,471	18.62%		54.08		1,135.68
63	Vanation Villago	1100	AVS	2,797	5,488,734	1,095,117	19.95%		57.79		161,638.63
64	venetari vilage	567	CL	140	118,121	23,611	19.99%		48.73		6,822.20
65	Total - 10.00% - 20.00% C	CIAC		15,729	52,213,341	6,698,726			1 225 65		996 047 10
66	Avg - 10.00% - 20.00% CI	AC					12.83%	\$	68.09	e	56 22
67									00.05	4	50.33
68	Marco Shores	2602	LS	308	961,498	195 942	20.38%		102 30		01 500 10
69	Leilani Heights	675	CL	396	325,396	67 054	20.61%		28.46		31,508.40
70	Silver Lake Estates	574	AVS	1.449	1 409 433	296 622	21.05%		20.40		11,2/0.16
71	Fox Run	679	IF	107	341 332	75 720	21.05%		20.40		29,559.60
72	Lake Ajay Estates	773	A/S	100	276 848	62 190	22.10%		90.02		9,632.14
73	Lake Harriet Estates	323	A/S	284	130 164	02,189	22.40%		94.83		9,483.00
74	Fisherman's Haven	673	CI	144	57 749	29,005	22.54%		30.25		8,591.00
75	Picciola Island	564	CL	134	57,745	15,005	23.91%		37.94		5,463.36
76	Jungle Den	1802	PW	113	27 133	6742	24.21%		34.81		4,664.54
77	Spring Gardens	994	CI	134	27,100	0,743	24.85%		79.54		8,988.02
78	Apache Shores	990	IF	159	40,711	11,004	24.97%		24.81		3,324.54
79	Apple Valley	332	AIS	152	82,316	20,914	25.41%		111.25		16,910.00
80	Zenhyr Shores	1427	CL	300	730,936	188,902	25.84%		25.12		24,692.96
81	Pine Ridge	007	CL	404	160,857	44,826	27.87%		56.17		27,186.28
82	Palm Terrace	1420	CL	938	4,125,230	1,171,325	28.39%		43.53		40,831.14
83		1423	UL	1,193	2/9,706	80,561	28.80%		37.92		45,238.56
84	Total - 20 00% - 30 00% C	IAC			0.000.505			-	1		Sand Sand
85	Avg - 20 00% - 30 00% CU	IAC I		6,919	9,023,535	2,282,119			817.35	200	277,343.70
86	Arg 20.00 % 00.00 % 00			001010			25.29%.	\$	54.49	\$	40.08
87	Lehinh	2001	15	0.070							and the
88	Grand Terrace	575	DIA	9,079	9,273,000	2,906,684	31.35%		56.90		516,595.10
89	Leisure Lakes	2401	AIC	111	103,567	38,074	36.76%		38.53		4,276.83
90	Reacon Hilk	2401	NO	243	140,834	54,362	38.60%		79.34	1	19,279.62
91	Deacontinis	000	AVS	3,178	4,455,692	1,766,103	39.64%		24.36		77,416.08
92	Total - 30 00% - 40 00% CI									a man	and the second second
93	Ava - 30 00% - 40 00% CIA	AC .		12,611	13,973,093	4,765,223			199.13		617,567.63
94	Arg - 30.00 % - 40.00 % CIA						34.10%	\$	49.78	\$	48.97
95	Reminaton Forest	0200	10	731.5							and the second second
96	Detona	1000	AVS	8/	139,147	56,204	40.39%		49.49		4,305.63
97	Windsong	700	AVS	23,911	16,493,528	6,855,814	41.57%		20.86		498,783.46
09	Fountains	783	UL NC	105	135,437	59,029	43.58%		53.12		5,577.60
00	Woodmara	112	AVS	34	240,536	108,972	45.30%		245.92		8,361.28
100	Holiday Harns	888	AVS	1,189	863,615	391,334	45.31%		21.50		25,563.50
101	Ruopa Venture Lalian	5/3	PW	111	33,509	15,198	45.35%		77.86		8,642,46
102	buena ventura Lakes	785		9,176	5,370,996	2,534,468	47.19%		27.36		251,055.36
103	Total - 40.00% - 50.00% CI	AC		34,613	23,276,769	10,021.019		-	496 11		800.000.00
104	Avg - 40.00% - 50.00% CIA	С					43.05%	\$	70 97 F	•	002,289.29
105									10.01	+	23.18

EXHIBIT

(FLL-14)

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SOUTHERN STATES UTILITIES COMPARISON OF TREATMENT TYPES AND STAND-ALONE RESIDENTIAL BILLS WHEN SORTED BY % OF CIAC TO PLANT PROJECTED TEST YEAR - 1996 (As Filed)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)	٨	(9) DDry Uniform Bate
					9	6 of CIAC to PI	ant	Re	sidential	~	(Weighted Avg.)
Line No.	Plant Name	Plant No.	Treatment Type	No. of Customers	Net Plant (Excl Deprec and NUU)	Net CIAC (Excl Amort and NUU)	% of CIAC to PLANT	Sta B @ 101	and-Alone Bill - 5/8" K gallons (1))	Residential Bill @ 10,000 gallons (2)
106	Westmont	122	PW	130	34 964	17.00	50 0401				
107	Sugar Mill Woods	989	A/S	2 622	3 424 104	1772 520	50.81%		32.84		4,564.76
108	Sugar Mill	1801	15	638	707 724	1,773,532	51./9%		16.88		44,259.36
109	Citrus Park	1117	C	366	197,104	415,131	52.04%		81.26		51,843.88
110 111	Pine Ridge Estates	782	A/S	218	333,250	184,365	54.20% 55.32%	00	27.87 46.01		10,200.42 10,030.18
112	Total - 50.00% - 60.00%	CIAC		3,983	4.726.559	2,464,759		NICOL	204.86		100 808 60
113 114	Avg - 50.00% - 60.00% C	CIAC				410 (0.00	52.15%	\$	40.97	\$	30.35
115	Crystal River Highlands	984	IF	80	136.014	82 724	60 82%		46.24		2 000 00
116 117	University Shores	106	A/S	3,890 -	3,807,693	2,576,131	67.66%		20.33		79,083.70
118	Total - 60.00% - 70.00%	CIAC		3,970	3,943,707	2.658.856			66 57		82 792 00
119 120	Avg - 60.00% - 70.00% C	IAC			din≢akit tabi ≢ okuar⊄o		67.42%	\$	33.29	\$	20.85
121	Gospel Island Estates	986	IF	8	10,607	7,874	74.23%		105 50		844.00
122 · 123	Amelia Island	1518	A/S	1,757	2,423,209	1,820,303	75.12%		15.58		27,374.06
124	Total - 70.00% - 80.00%	CIAC		1,765	2,433,816	1.828.177			121.08		28 218 06
125 126	Avg - 70.00% - 80.00% C	IAC			2.4.000.004.000000	100 - 10790-1000	75.12%	\$	60.54	\$	15.99
127 128	Enterprise	1807	PW	244	134,218	116,902	87.10%		30.03		7,327.32
129	Total - 80.00% - 100.00%	CIAC		244	134,218	116.902			30.03		7 207 20
130 131 132	Avg - 80.00% - 100.00% (CIAC					87.10%	\$	30.03	\$	30.03
133	Total FPSC Residenti	al		88,538	\$ 124,819,857	\$ 31,634,861			6,118.89		3.376.146.02
	Average FPSC Reside	ential					25.34%	\$	64.41	\$	38.13
		Treatme	nt Type:								ñ

A/S	Aeration/Storage
IF	Iron Filitration
PW	Purchased Water
RO	Revers Osmosis
LS	Lime Softening
CL	Chlorination

Note - The totals for each catagory are based on:

(1) Simple Average (Total of all plants / Number of Plants)

(2) Weighted average which approximates a uniform rate (Total of all plants weighted by number of customers / Total Number of Customers).

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SOUTHERN STATES UTILITIES

-1

RESIDENTAL BR. (S

COMPARISON OF PROPOSED FINAL CONVENTIONAL AND REVERSE OSMOSIS UNIFORM RATES DOCKET NO. 950495-WS

R	(1)	(2)	(3)	(4)	(5)			
			Reverse Osmosis (R.O.)					
		Uniform		Stand-	Alone			
Line No.	Description	Conventional (95 Plants)	Uniform R.O.	Marco Island	Burnt Store			
1	Base Charge	\$9.17	\$23.62	\$23.51	\$24.94			
2	Gallonage Charge	\$2.16	\$3.27	\$3.11	\$7.19			
3	Bill @ 10,000 Gallons	\$30.77	\$56.32	\$54.61	\$98.84			

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